

COMPANY REGISTRATION NUMBER 05447875

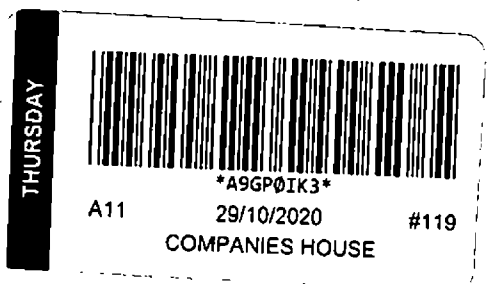
ASYLUM JUSTICE

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

31 JANUARY 2020

Charity Number 1112026



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## **ASYLUM JUSTICE LIMITED ANNUAL REPORT**

For the year ended 31 January 2020

The Board of Trustees of Asylum Justice present their annual report and accounts for the year ending 31st January 2020 and confirm that they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

### **PUBLIC BENEFIT**

The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organisation for public benefit.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Company Name: Asylum Justice Limited

Company Registration Number: 05447875

Charity Registration Number: 1112026

Office of the OISC Registration Number: N200800025

Registered Office : Roblins, 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff CF23 7HA

Bankers: CAF

Accountants: Roblins, 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff CF23 7HA

### **THE TRUSTEES**

Bernadette Rainey (Chair)

Amie Jordan (Treasurer)

Sian Summers-Rees

Victoria Goodban

Alison McQueen

Fermmigje (aka Emmy) Chater (Secretary)

Rhian Donnelly (Resigned 22<sup>nd</sup> June 2020)

Louise Morgan

Mark Baker (Appointed 10<sup>th</sup> May 2019)

Stuart Penny (Appointed 1<sup>st</sup> September 2020)

*Trustees who stepped down in 2019 – 2020*

Nasif Ahmed (17<sup>th</sup> May 2019)

Ali Sido Rasho (17<sup>th</sup> May 2019)

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable trust and a Company Limited by Guarantee, governed by its Memorandum and articles of association.

The charity is managed directly by its Board of Trustees. Each trustee is ex officio a Member of the company. There are no other members. The board consists of nine trustees. A Trustee who has served a continuous term of six years must resign for at least one year but then may stand for re-election to the board.

The Trustees offer, collectively, a range of professional skills and a wealth of experience (with backgrounds in law, business, academia, and the third sector).

The Trustees are all based in South Wales and are involved in the charity's work. The board meets on a quarterly basis (or monthly if necessary) and the Trustees maintain regular contact via email. The Trustees will also, if necessary for a specified reason, delegate powers to specific groups but there is at least one Trustee involved in all the sub-groups. The Trustees give their time voluntarily and receive no remuneration or benefits from the charity; any expenses paid are set out in the attached Notes to the Financial Statement, and relate principally to administration and travel costs.

As the only charity in Wales that offers free legal advice services to asylum seekers and refugees, Asylum Justice is also registered with the Office of Immigration Services Commissioner (OISC) in accordance with the Immigration and Asylum Act 1999 and the

Nationality, Immigration and Asylum Act 2002. The charity is also registered with the Information Commissioner's Office for data protection purposes.

During the year, two trustees stepped down due to changes in personal circumstances. The Trustees expressed their thanks and appreciation for the work they have done for the charity. The Board appointed Mark Baker to the Board in the year and Stuart Penny since the year end and are working on further recruitment.

Ruth Brown is the Legal Director and the only full-time member of staff. The Legal Director is responsible for the charity's casework and office management. The Trustees wish to express their heartfelt thanks to Ruth for all her hard work; it has been Ruth's persistent hard work and compassion for clients that has ensured that the service continues to be so successful. As part of the Asylum Rights Programme (a consortium of third sector organisations led by the Welsh Refugee Council and funded by the Welsh Government), we have funding for a part-time Legal Advisor (two days a week), Christopher Simmonds, who was appointed in April 2017 on a three-year contract until April 2020. We have also employed a part-time Office and Volunteer Coordinator (shared post, between two employees for 1.5 days a week until December 2019 and one post with one of those employees for 3 days a week from January 2020) since July 2018 following a grant from the Lloyds Bank Foundation.

We would also like to extend our thanks to our patrons Roger Warren Evans (founder of Asylum Justice), Professor Heaven Crawley, and Professor Bridget Anderson.

*Our charitable objectives are as follows:*

The relief of poverty, in particular but not exclusively, for persons including but not limited to asylum seekers and refugees who have at any stage raised arguments under the 1951 UN Convention relating to the Status of Refugees or the European Convention of Human Rights or The Human Rights Act 1998 to the Secretary of State for the Home Department or the First-Tier and Upper Tribunal of the Immigration and Asylum Chamber or in any other legal proceedings; and,

To provide legal advice, assistance and representation in relation to persons including but not limited to asylum seekers who by reason of their inadequate means are unable to obtain such advice and representation from their own resources and who, in particular but not exclusively, have at any stage raised arguments under the 1951 United Nations Refugee Convention or the European Convention of Human Rights or The Human Rights Act 1998 to the Secretary of

State for the Home Department or the First-Tier and Upper Tribunal of the Immigration and Asylum Chamber or any other legal proceedings.

## Activities

Asylum Justice provides legal advice, assistance and representation to asylum seekers and refugees when Legal Aid has been refused or withdrawn or when the immigration matter falls 'out of scope' of Legal Aid. Asylum Justice represents clients at all appeal levels, either by representing them directly, or by retrieving Legal Aid. In broad terms we aim to provide advice, assistance and representation for people who have made a request for protection in the UK which may be considered under the UN Convention relating to the Status of Refugees 1951 or under the European Convention on Human Rights 1950. Our main areas of work are:

- Represent asylum seekers refused legal aid for appeals (77% success rate as of November 2019 – nearly double the national success rate of 41%)
- Advise vulnerable migrants, such as trafficking victims/victims of gender-based violence. We assist with their applications to obtain legal status (leave to remain) (100% success rate as of November 2019).
- Represent recognised refugees in family reunion applications
- Represent clients who have exhausted all appeal rights and wish to make a fresh claim (we currently have a waiting list which we are working to reduce).
- We represented clients from 15% of the world's nations in 2019.

We run a weekly drop-in on a Monday (between 6 - 8.30pm) at the City United Reformed Church, Windsor Place, Cardiff CF10 3BZ, and a monthly drop-in in Swansea (since February 2018). At the drop-in, people receive initial advice and are then signposted or referred on, either to a local legal aid solicitor, or to our Legal Director (based at our offices at Portland House, Cardiff Bay). Through our drop-in we are able to identify and assist extremely vulnerable clients, for example victims of torture or trafficking. We also provide signposting advice to support the general wellbeing of asylum seekers and refugees, e.g. to Foodbanks, housing and mental health services etc. This signposting support can help to overcome additional barriers for people who find themselves in extremely difficult circumstances such as destitution. Following attendance at our drop-in (if we are unable to refer the case on to a legal aid solicitor) our Legal Director will, if at all possible, provide direct legal representation.

The extremely high demand for our services has meant that our Legal Director manages a large and challenging caseload. Much of our work is focused on representing clients on appeal before the First-Tier and Upper Tier of the Tribunal. We have also assisted a number of clients to

challenge decisions made by Legal Aid lawyers to withdraw/refuse representation under Legal Aid. We also help clients with fresh claims and with applications for refugee family reunion (which is outside the scope of legal aid provision.). We receive regular referrals from Migrant Help, Social Services, local solicitors, churches and community organisations, other NGOs/charities, and women's refuges. We, in turn, regularly refer clients to local solicitors, asylum support organisations, other NGOs/charities, social services, medical services, and to First Responders. We offer one-off advice as well as full representation.

The Asylum Rights Programme (which began in 2017), funded by the Welsh Government and led by the Welsh Refugee Council, has provided further financial support for legal advice and the resumption of the Swansea drop-in. A grant from Lloyds Bank Foundation (which began 1<sup>st</sup> July 2018) has provided office and volunteer support, which has helped to increase our capacity, as well as *in-kind resources to enable us to recruit new trustees and optimise current funding opportunities*. We have also received small grants for HelpRefugees and the Access to Justice Foundation to pay legal consultants to take on cases from our waiting list, mainly cases requiring fresh claims for those whose initial application was refused, and family reunion cases.

Other specific case funding was received from NACCOM (Homes4U) and Cardiff Council. A grant from the Welsh Government of £20,000 (partly receivable in 2021 year) has also expanded our capacity to use legal consultants to take on cases as well as enable us to access interpretation services and expert reports.

#### Achievements and Outcomes

Since the start of February 2019 to the end of January 2020, we have provided face to face legal advice to 1,392 clients (2018/2019: 1,433). We have advised over a very wide range of asylum and immigration issues, the main categories of which are set out below. These are the cases we followed up on following initial advice or referrals from other organisations (see above for success rates).

#### *Summary of Cases (completed)*

Nature of case	Number
Appeals	48
Leave applications	22
Settlement applications	6

Family reunion	9
<b>Total</b>	<b>90</b>

To summarise, our work has impact on people facing multiple challenges:

- Our legal advice helps our beneficiaries to get the right to remain. This provides protection for those persecuted (including torture, sexual violence, and other forms of rights violations), and allows for family reunion applications. Our family reunion work has reunited families, where children or partners have been left behind in conflict zones or in refugee camps. (See success rates above.
- Many of our beneficiaries also suffer from complex pressing needs and have multiple disadvantages, such as mental health problems as a result of past trauma as well as the more 'prevalent' problems facing refugees and migrants including destitution, communication issues and social isolation. Having a legal status to remain allows the beneficiaries to access social and legal protections—social security, housing, health etc. We also refer those seeking help with housing, health etc. to the appropriate agencies or third sector partners.
- Some of our beneficiaries have volunteered for Asylum Justice and so gained experience and the confidence to be able to integrate in the community and find employment.

We measure the success of our project not only by the number of successful outcomes but also by the positive feedback from clients, volunteers and other individuals.

Some of the comments from our drop-in feedback sheets:

*"Ruth was very patient and kind to us. She listened to everything and was very compassionate. I am extremely pleased by her pleasant service. Many thanks."*

*"Very helpful and patient. I am happy to get advice for free".*



### Testimonial from client we helped with family reunion:

Mustafa

2<sup>nd</sup> April, 2019

"I am so pleased that Asylum Justice helped me bring my family over from Sudan. I was made to feel very welcome by Asylum Justice and appreciate everything they did for me, I will never forget it. While I was safely here, my wife was detained with our first child in Sudan. We ended up losing our little girl who died because of illness brought on by the terrible conditions and no medication given to her in detention. My heart and brain were broken. My wife and I were separated for 10 years before I finally got to be reunited with her."

*Please note we have not used the individual's real name.*

### **Volunteering programme**

The recruitment and support of volunteers is currently the responsibility of board members (although the Legal Director manages the volunteers at the office and drop-in) through a Volunteer Sub-Group. We have four teams of volunteers - drop-in team, office administration team, law student researchers and legal advisers. As our board has to balance their work for Asylum Justice with other full-time commitments, and as the number of volunteers increases and the demand for our services continues to increase, we have developed a volunteer manual and policy. However, we do not currently have the capacity to develop and implement volunteer training plans and general supervision of volunteers. We also have a waiting list of potential volunteers we can utilise with further funding.

Asylum Justice strongly believes in supporting the training and development needs of our volunteers to ensure that our volunteers feel valued and so that we provide a high quality service to our clients.

### **Developing Networks and Marketing**

Asylum Justice is well established within the Welsh asylum and refugee sector. As noted above, we receive regular referrals from, and we refer regularly to, a number of local public, private and third sector organisations. We have links with Cardiff

University and the LawWorks Cymru network. We are members of the Cardiff City of Sanctuary network, the Welsh Refugee Coalition network, and the All Wales Asylum Support Forum. We are also members of the Immigration Law Practitioners Association (ILPA), the

Joint Council for the Welfare of Immigrants (JCWI), the Electronic Immigration Network (EIN), Free Movement website and the Refugee Legal Group (co-ordinated by Asylum Aid).

## Fundraising

### (i) Grant fundraising

1) Tudor Trust: Tudor Trust provides a grant for core services which has been renewed from November 2019 – November 2022. This provides the salary for our Legal Director and some core costs.

2) Asylum Rights Programme: Asylum Justice is part of a consortium of third sector organisations (with the Welsh Refugee Council as lead agency) that secured funding from the Welsh Government for a three year programme to improve services for asylum seekers and refugees in Wales. This funding is used to pay for a two day a week Legal Advisor post, some core costs, and to pay regulated consultants to take asylum appeals and undertake casework. As part of the bid, Asylum Justice set up a drop-in in Swansea which runs once a month. The Asylum Rights Programme ends in April 2020, although it may be extended until at least April 2021.

3) Lloyds Bank Foundation - The Grant provides for a part time office and volunteer coordinator (3 days a week), as well as cover for some core costs and training. The grant is approx. £24,000 per annum over a three year period from 1<sup>st</sup> July 2018 – 31<sup>st</sup> June 2021. Lloyds Bank Foundation has provided us with enhanced support which has provided further support through consultants in three areas: funding, advocacy and trustee recruitment. With the consultants' support, Asylum Justice has been able to develop longerterm funding strategy, advocacy strategy and recruitment strategy.

4) Network for Social Change: We received a grant of £7,687 from the Network for Social Change in March 2018. This grant has been used for expert reports for client's cases.

5) Welsh Government: We received a grant of £20,000 from the Welsh Government (being £5,000 in 2020 year and £15,000 received May 2020). The grant was given for casework as well as interpretation services and expert reports.

6) HelpRefugees: We received a grant of £7,500 from HelpRefugees in April 2019 to employ consultants to do casework. The grant is focused on reducing our waiting list for fresh claims, family reunion and right to remain cases.

7) Access to Justice Foundation: We received a grant from the Access to Justice Foundation in May 2019 of £4000 for casework and interpretation work.

8) Homes4U/NACCOM: We received a small grant of £2000 for specific case funding to provide an expert report.

9) Cardiff Council: We received a specific case funding grant for a specific client totalling £1063.34.

We are planning to resubmit a bid to the Big Lottery Fund in the next 18 months. We will also apply for small grants for casework and core funding.

#### (ii) Donations and activity fundraising

We are developing a fundraising strategy to focus our efforts on increasing our unrestricted reserves. We also raised money by completing the “legal walk” in Cardiff in September 2019 and continue to receive group and individual donations. We hope to develop our fundraising activities to increase donations.

#### Communications

We are reviewing our communications policies. We have updated our website and our social media.

#### Financial Review

The total income for the year ended 31<sup>st</sup> January 2020 was £134,832 (2019: £106,252) and the total expenditure for the year was £112,474 (2019: £94,689) resulting in a net income for the year of £22,358 (2019: £11,563). The income received included restricted funds of £128,018 (2019: £94,060). Continuing donations, including from Standing Order supporters, were also received, generating up to £4,976 (2019: £11,892) of unrestricted funds. The expenditure for the year has largely been on core management costs, including running the offices at Portland House, office rent, the Legal Director's salary, salaries for part-time staff, and payment for consultancy casework including interpretation and expert reports. We also had payments for data storage and IT, as well as ongoing costs of the legal casework database. The restricted fund balance brought forward at 1<sup>st</sup> February 2019 was £36,502 and £57,155 is carried forward at 31<sup>st</sup> January 2020. The balance on the unrestricted fund increased during the year from £23,857 brought forward to £25,562 at 31<sup>st</sup> January 2020.

## Reserves Policy

The unrestricted reserves at 31<sup>st</sup> January 2020 are £25,562 which is equal to approximately 2-3 months of expected expenditure. The trustees are aware that the unrestricted funds held are at present low and are working to increase the level to help ensure the financial stability of the charity and as a buffer against shortages in funding and any unbudgeted expenses. Plans are in place to increase funds through targeted fundraising.

## Risk policy

The trustees are aware of all the major risks regarding the charity including financial and personal risks, which are reviewed on an on-going basis. Financial risk is recognised and controlled by a system of authorisation of expenses and segregation of duties in recording and processing wages and income. Trustees are appointed to check and review personnel matters and Health and Safety and appropriate insurance are in place.

## Plans for the future

The Board will continue to implement its funding strategy to try to secure sufficient grant funding to increase its capacity and meet the needs of its clients. We will apply to grant providers and plan to resubmit a bid to the Big Lottery in 2020-21. We will also continue our efforts to increase our unrestricted funds and increase our donations by standing orders.

## Conclusion

In conclusion, we would like to take this opportunity to thank our funders, the local community, our volunteers, City United Reformed Church and our Patrons for their support to date and we kindly call upon their continued support so that Asylum Justice may carry on providing its important free services to asylum seekers and refugees in Wales for years to come. We would also like to note the dedication of our paid staff, who have worked under considerable financial restraints. We would like to thank our independent examiner for their kind assistance.

## **STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER**

In so far as the trustees/directors are aware at the time of approving our trustee's annual report there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the examiner is unaware, and The Trustees have taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant

information and to establish that the examiner is aware. The Trustees declare that they have approved the trustees' report (incorporating directors' report) above.

Signed by Trustee: *Bernadette Rainey* Date: *26/10/20*

Print name: Bernadette Rainey

**Asylum Justice**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustee of Asylum Justice**  
**Year ended 31 January 2020**

I report to the trustee on my examination of the financial statements of Asylum Justice ('the charity') for the year ended 31 January 2020.

**Responsibilities and basis of report**

As the trustee of the company (and also its director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

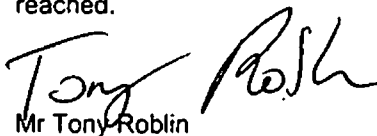
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Tony Roblin  
Independent Examiner

3 Deryn Court  
Wharfedale Road  
Pentwyn  
Cardiff  
CF23 7HA

28/10/2020

**Asylum Justice**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 January 2020**

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and Charitable activities	5	4,976	128,018	132,994	105,952
Income generated by fundraising	6	1,838	—	1,838	300
<b>Total income</b>		<u>6,814</u>	<u>128,018</u>	<u>134,832</u>	<u>106,252</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	5,109	107,365	112,474	94,689
<b>Total expenditure</b>		<u>5,109</u>	<u>107,365</u>	<u>112,474</u>	<u>94,689</u>
<b>Net income and net movement in funds</b>		<u>1,705</u>	<u>20,653</u>	<u>22,358</u>	<u>11,563</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		23,857	36,502	60,359	48,796
<b>Total funds carried forward</b>		<u>25,562</u>	<u>57,155</u>	<u>82,717</u>	<u>60,359</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# Asylum Justice

## Company Limited by Guarantee

### Statement of Financial Position

31 January 2020

	Note	2020 £	£	2019 £
<b>Current assets</b>				
Debtors	11	1,851		2,376
Cash at bank and in hand		<u>85,135</u>		<u>60,131</u>
		86,986		62,507
<b>Creditors: amounts falling due within one year</b>	12	<u>4,269</u>		<u>2,148</u>
<b>Net current assets</b>			<u>82,717</u>	<u>60,359</u>
<b>Total assets less current liabilities</b>			<u>82,717</u>	<u>60,359</u>
<b>Net assets</b>			<u>82,717</u>	<u>60,359</u>
<b>Funds of the charity</b>				
Restricted funds			57,155	36,501
Unrestricted funds			<u>25,562</u>	<u>23,857</u>
<b>Total charity funds</b>	14		<u>82,717</u>	<u>60,358</u>

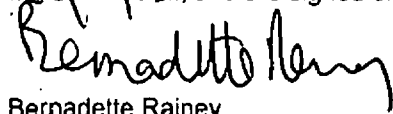
For the year ending 31 January 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28/1/20, and are signed on behalf of the board by:



Bernadette Rainey  
Trustee



# **Asylum Justice**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 January 2020**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee and a charity both registered in England and Wales. The address of the registered office is 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff, CF23 7HA.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in relevant notes. The financial statements are prepared in sterling, which is the functional currency of the entity and are rounded to the nearest pound £.

**Going concern**

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

**Disclosure exemptions**

(a) No cash flow statement has been presented for the company.

(b) *Disclosures in respect of financial instruments have not been presented.*

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

#### 4. Limited by guarantee

The Company is limited by Guarantee. The member's liability is limited to £1 in the event of the Company being wound up.

#### 5. Donations and charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	4,976	–	4,976
<b>Grants</b>			
Tudor Trust	–	43,400	43,400
Welsh Government	–	5,000	5,000
Home4U (NACCOM)	–	2,000	2,000
Help Refugees	–	7,500	7,500
Cardiff City Council	–	1,063	1,063
Access to Justice Foundation	–	4,000	4,000
Welsh Refugee Council	–	41,410	41,410
Network for social change	–	–	–
Lloyds Bank Foundation	–	23,645	23,645
	<u>4,976</u>	<u>128,018</u>	<u>132,994</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	11,892	–	11,892
<b>Grants</b>			
Tudor Trust	–	35,000	35,000
Welsh Government	–	–	–
Home4U (NACCOM)	–	–	–
Help Refugees	–	–	–
Cardiff city council	–	–	–
Access to Justice Foundation	–	–	–
Welsh Refugee Council	–	28,324	28,324
Network for social change	–	7,687	7,687
Lloyds Bank Foundation	–	23,049	23,049
	<u>11,892</u>	<u>94,060</u>	<u>105,952</u>

#### 6. Income generated by fundraising

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	<u>1,838</u>	<u>1,838</u>	<u>300</u>	<u>300</u>

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

#### 7. Restricted expenditure on charitable activities by activity type

	Grant funding of activities	Total funds 2020	Total fund 2019
	£	£	£
Tudor Trust Grant	40,675	40,675	37,009
United Reformed Church	—	—	489
Welsh Government	3,245	3,245	—
Welsh Refugee Council	37,085	37,085	34,781
Cardiff City Council	1,063	1,063	—
Network for Social Change	1,380	1,380	767
Lloyds Bank Foundation	22,512	22,512	11,667
Access to Justice Foundation	695	695	—
Help Refugees	710	710	—
	<u>107,365</u>	<u>107,365</u>	<u>84,715</u>

#### 8. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,548</u>	<u>1,440</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	54,131	51,274
Employer contributions to pension plans	<u>907</u>	<u>872</u>
	<u>55,038</u>	<u>52,146</u>

The average head count of employees during the year was 4 (2019: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff	<u>4</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

#### 11. Debtors

	2020	2019
	£	£
Other debtors	<u>1,851</u>	<u>2,376</u>

#### 12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	3,402	1,340
Social security and other taxes	<u>867</u>	<u>808</u>
	<u>4,269</u>	<u>2,148</u>

#### 13. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £907 (2019: £872).

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 Feb 2019	Income	Expenditure	At 31 Jan 2020
	£	£	£	£
General funds	<u>23,857</u>	<u>6,814</u>	<u>(5,109)</u>	<u>25,562</u>

	At 1 Feb 2018	Income	Expenditure	At 31 Jan 2019
	£	£	£	£
General funds	<u>21,640</u>	<u>12,192</u>	<u>(9,975)</u>	<u>23,857</u>

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2020

#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Feb 2019	Income	Expenditure	At 31 Jan 2020
	£	£	£	£
Tudor Trust Grant	25,389	43,400	(40,675)	28,114
United Reformed Church	389	—	—	389
Welsh Government	—	5,000	(3,245)	1,755
Home4U (NACCOM)	—	2,000	—	2,000
Help Refugees	—	7,500	(710)	6,790
Cardiff City Council	—	1,063	(1,063)	—
Access to Justice Foundation	—	4,000	(695)	3,305
Welsh Refugee Council	(8,574)	41,410	(37,085)	(4,249)
City Church	1,000	—	—	1,000
Network for Social Change	6,920	—	(1,380)	5,540
Lloyds Bank Foundation	11,378	23,645	(22,513)	12,510
	<u>36,502</u>	<u>128,018</u>	<u>(107,365)</u>	<u>57,155</u>

	At 1 Feb 2018	Income	Expenditure	At 31 Jan 2019
	£	£	£	£
Tudor Trust Grant	27,396	35,000	(37,008)	25,388
United Reformed Church	878	—	(489)	389
Welsh Government	—	—	—	—
Home4U (NACCOM)	—	—	—	—
Help Refugees	—	—	—	—
Cardiff City Council	—	—	—	—
Access to Justice Foundation	—	—	—	—
Welsh Refugee Council	(2,118)	28,324	(34,780)	(8,574)
City Church	1,000	—	—	1,000
Network for Social Change	—	7,687	(767)	6,920
Lloyds Bank Foundation	—	23,049	(11,671)	11,378
	<u>27,156</u>	<u>94,060</u>	<u>(84,715)</u>	<u>36,502</u>

#### 15. Analysis of net assets between funds

Of the £57,155 total restricted funds balance at 31st January 2020 £61,404 is held in the bank and the negative Welsh Refugee Council £4,249 is a overspend that the funder is aware of due to the grant year end being later than the accounting year end. The £4,249 has been covered by further monies received in the beginning of 2021 year.

**Asylum Justice**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 January 2020**

**The following pages do not form part of the financial statements.**

# Asylum Justice

## Company Limited by Guarantee Detailed Statement of Financial Activities Year ended 31 January 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and Charitable activities</b>		
Donations	4,976	11,892
Tudor Trust	43,400	35,000
Welsh Government	5,000	-
Home4U (NACCOM)	2,000	-
Help Refugees	7,500	-
Cardiff City Council	1,063	-
Access to Justice Foundation	4,000	-
Welsh Refugee Council	41,410	28,324
Network for social change	-	7,687
Lloyds Bank Foundation	23,645	23,049
	<u>132,994</u>	<u>105,952</u>
<b>Income generated by fundraising</b>		
Fundraising events	1,838	300
	<u>134,832</u>	<u>106,252</u>
<b>Total income</b>		
	<u>134,832</u>	<u>106,252</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	54,131	51,274
Pension costs	907	872
Rent	9,130	6,763
Rates and water	511	306
Repairs and maintenance	146	195
Insurance	799	861
IT Costs	2,116	1,924
Staff training	-	1,690
Subscriptions	573	598
Staff travel	399	351
Legal and professional fees including sessional advisors	37,803	25,187
Telephone and postages	2,742	1,845
Other office costs - printing and stationery	2,948	2,240
Refreshments	270	197
Recruitment	-	386
	<u>112,474</u>	<u>94,689</u>
<b>Total expenditure</b>		
	<u>112,474</u>	<u>94,689</u>
<b>Net income</b>	<u>22,358</u>	<u>11,563</u>



# Asylum Justice

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Unrestricted</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	—	2,893
Repairs & maintenance	146	195
IT costs	121	1,137
Subscriptions	70	150
Staff travel expenses	399	351
Professional fees and legal advisors	2,828	3,823
Telephone & postage	891	428
Printing, stationery and advertising	382	416
Refreshments	270	197
Recruitment	—	386
	<u>5,107</u>	<u>9,976</u>
 <b>Tudor Trust</b>		
<i>Grant funded activities</i>		
Wages & salaries	30,210	31,223
Staff Pensions	751	748
Rent	3,300	1,100
Rates	511	182
Insurance	799	64
IT Costs	602	643
Subscriptions	—	448
Professional fees inc Sessional advisors	2,216	1,690
Telephone	676	596
Printing, stationery & advertising	1,610	315
	<u>40,675</u>	<u>37,009</u>
 <b>United Reformed Church</b>		
<i>Grant funded activities</i>		
Training costs	—	489
	<u>—</u>	<u>—</u>
 <b>Welsh Government</b>		
<i>Grant funded activities</i>		
legal and professional fees	3,245	—
	<u>3,245</u>	<u>—</u>

# Asylum Justice

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2020

**Welsh Refugee Council**

***Grant funded activities***

	2020	2019
	£	£
Wages/salaries	10,027	10,137
Pension costs	126	124
Rent	576	2,661
Rates	–	124
Insurance	–	797
IT Costs	464	72
legal and professional fees	25,663	18,907
Telephone	–	821
Printing, and stationery	229	1,138
	<u>37,085</u>	<u>34,781</u>

**Cardiff City Council**

***Grant funded activities***

Legal and professional fees	<u>1,063</u>	<u>–</u>
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**Network for Social Change**

***Grant funded activities***

Legal and professional fees	<u>1,380</u>	<u>767</u>
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**Lloyds Bank Foundation**

***Grant funded activities***

Wages/salaries	13,894	7,021
Staff pension costs	30	–
Rent	5,254	3,002
IT Costs	929	72
Training	–	1,201
Subscriptions	503	–
Telephone	1,175	–
Other office costs – printing & stationery	727	371
	<u>22,512</u>	<u>11,667</u>

**Access to Justice Foundation**

***Grant funded activities***

legal and professional fees	<u>695</u>	<u>–</u>
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**Help Refugees**

***Grant funded activities***

legal and professional fees	<u>710</u>	<u>–</u>
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**Expenditure on charitable activities**

<u>112,474</u>	<u>94,689</u>
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