

REGISTERED COMPANY NUMBER: 08102411 (England and Wales)
REGISTERED CHARITY NUMBER: 1151675

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2021

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

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for the year ended 30 November 2021**

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**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 November 2021**

TRUSTEES	Pragna Patel, Chair Thomas Syrett, Treasurer Jenny Craig Dr Sundari Anitha Natalia Dawkins Lucy Walford Neela Jane Stansfield
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REGISTERED OFFICE	St Saviours House 39-41 Union Street London SE1 1SD
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REGISTERED COMPANY NUMBER	08102411 (England and Wales)
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REGISTERED CHARITY NUMBER	1151675
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INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA
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ACCOUNTANTS	ChadSan Limited Castle House Castle Street Guildford GU1 3UW
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COMPANY SECRETARY	Caroline Forster
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STAFF	Victoria Marks (Director)
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**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 November 2021**

LEGAL STAFF

Azadeh Goodarziridavan
Carita Thomas
Frederic Russell
Jamila Duncan-Bosu
Jonathan Boyle
Julian Bild
Juliette Nash
Kulvinder Gill
Laura McDonald
Lindsay Cundall
Nikos Antoniadis
Rebecca Kingi
Sarah Smith

OPERATIONS TEAM

Caroline Forster
Kudakwashe Tayengwa
Suzanne Cullen

BANKERS

The Co-operative Bank plc
Business Direct PO Box 250
Skelmersdale WN8 6WT

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill
West Malling
Kent ME19 4JQ

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED (REGISTERED NUMBER: 08102411)**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

ATLEU's charity purposes as set out in the objects contained in the company's memorandum of association are to promote the interest of those who suffer or have suffered discrimination, trafficking or any other abuse of human rights, or labour, or sexual exploitation by all or any of the following means:

- (a) Providing legal advice and representation;
- (b) Relieving immediate needs whilst obtaining legal advice and representation;
- (c) Contributing to the sound administration of human rights and discrimination law by bringing appropriate legal challenges;
- (d) Commenting on current and proposed legislation;
- (e) Contributing to and carry out research into relevant issues and publishing the results to the public;
- (f) Training and educating support providers, and providers of front-line services; and
- (g) Promoting public support for relevant protections and fostering understanding of relevant issues in the UK and internationally.

In furtherance of that object but not otherwise, the trustees have power to engage in political activity provided that the trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

ATLEU's main objectives for the year have been to provide legal representation to victims of trafficking and labour exploitation assisting them to obtain safety, recovery and redress, as well as access to legal aid; to enhance legal protections available to victims; and to increase public, government and other agencies' awareness of issues faced by them.

Charitable activities

ATLEU's core activities include:

- * the provision of a holistic legal casework service to individual victims of trafficking and modern slavery;
- * strategic litigation and policy and campaigning work to bring about change in law and policy;
- * building capacity in legal and support organisations through the provision of training, resources and second tier advice.

ATLEU's team of lawyers help victims of trafficking and modern slavery in the following ways:

- * regularise their immigration status through applications for asylum and other forms of lawful residence;
- * secure appropriate and safe accommodation to aid their recovery;
- * bring claims for unpaid wages, discrimination, harassment, unfair dismissal and false imprisonment against their traffickers, to hold them to account for the abuse and exploitation suffered;
- * bring claims against the state for failures to protect them from breaches of their Human Rights and recover compensation for the harm done;
- * seek compensation for their experience of trafficking and slavery and challenge refusals of compensation from the Criminal Injuries Compensation Authority;
- * challenge unlawful refusals of legal aid and secure their access to justice;
- * enforce judgments and tribunal awards for compensation (of up to £300,000) collaborating with City firms working pro bono;

Public benefit

ATLEU's main activities and those whom we try to help are described in greater detail above. The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED (REGISTERED NUMBER: 08102411)**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2021**

OBJECTIVES AND ACTIVITIES

Volunteers

ATLEU is grateful to its volunteers, who have helped the charity to reach its objectives during the year.

ACHIEVEMENT AND PERFORMANCE

Significant activities

ATLEU currently has 244 cases open. In 2021, ATLEU assisted 268 survivors, with legal matters, and provided 485 second-tier advices and delivered training online and in person to over 1000 legal advisors and support professionals in partnership with organisations including Refugee Action, ILPA and DG Legal.

ATLEU holds legal aid contracts in the following five category areas: Immigration, Housing, Public Law, Claims against Public Authorities and Trafficking Compensation Claims (Miscellaneous Matter Starts).

Our casework highlights include:

- * ATLEU intervened in the case of A & B v Criminal Injuries Compensation Authority and Another [2021] UKSC 27. Although the appellants did not succeed, ATLEU's intervention has ensured that, where a victim is convicted of a crime they were forced to commit by their trafficker, they are not barred from seeking compensation under the Criminal Injuries Compensation Scheme.
- * Three ATLEU clients were awarded significant damages in a compensation claim against their former employer, Hick Lane Bedding Ltd. In a judgment handed down in March 2021, the High Court Queen's Bench Division awarded damages in excess of £700,000 for what it described as an 'egregious example of modern slavery'.
- * ATLEU represented the Claimant in the case of Novodonski v Lord Chancellor and Secretary of State for Justice. As a result of the litigation the Ministry of Justice and Legal Aid Agency conceded that victims of trafficking do not need to demonstrate that their case is unsuitable for a 'no win no fee' agreement, or after the event insurance, before they can obtain legal aid.
- * We have also provided evidence to support legal challenges for victims of trafficking and slavery, demonstrating the systemic failures of the UK's immigration and trafficking frameworks.
- * Mr Justice Kerr held that asylum-seeking victims of trafficking with dependent children are unlawfully discriminated against because they do not receive the extra child trafficking support payments in May 2021.
- * Mr Justice Mostyn held the Home Office's policy that victims of trafficking should not be considered for discretionary leave or given a right to work while in the NRM is unlawful in December 2020. The judgment contains a sharp rebuke of the delays in NRM decision-making.
- * Mr Justice Linden's judgment in October 2021 means that many victims currently in 'legal limbo' should be granted leave to remain in the UK if they have an asylum or protection claim based on the fear of being re-trafficked, because they have a need to stay here to pursue that claim.

During the year, in addition to representing survivors of trafficking, we have:

- * Worked closely with other NGOs in the anti-trafficking sector to coordinate amendments to the Nationality and Borders Bill. We have engaged with the APPG on Modern Slavery, participated in groups coordinated by the Human Trafficking Foundation, liaised directly with other NGOs on specific clauses, for example: providing expertise and case studies for the ILPA amendment on early legal aid; with Hope for Justice on the impact of the clause on the Anti-Trafficking Directive; and with FLEX to try to persuade the APPG on Commercial Exploitation that the clause penalizing survivors for failing to reveal their exploitation within a specific timeframe should be removed for all survivors, not just those who have suffered sexual exploitation.
- * Launched a new bespoke training programme, ATLaw in November 2021. The programme is designed specifically for immigration and public law advisers who work under a legal aid contract and are committed to assisting survivors of trafficking and slavery. Through this programme, we aim to improve the quality, availability and sustainability of legal representation for survivors of trafficking across the UK.
- * Recruited 102 new members to ATHUB, bringing the total to 569 people. We also added an entirely new section on housing and support legal advice to the site. We've also had 55 lawyers and almost 200 support providers register to use our online referrals system.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED (REGISTERED NUMBER: 08102411)**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2021**

OBJECTIVES AND ACTIVITIES

- * Produced the report, 'A cruel and unlawful burden: Reporting conditions for survivors of trafficking' in May 2021. This highlighted how reporting in person directly threatens survivors' physical safety and sense of security by exposing them to the risk of being re-victimised and re-trafficked and increasing their dread of being detained.
- * Collaborated in the research which led to the following publication: Access to legal advice and representation for survivors of modern slavery, University of Liverpool, ATLEU, Rights Lab at the University of Nottingham, in May 2021.
- * Developed a report around the importance of access to work for survivors in coalition with leading anti-trafficking NGOs: Access to Work for Survivors of Slavery, March 2021.

FINANCIAL REVIEW

Financial position

During the year, the legal income increased from £116,426 to £155,047, and grants increased from £376,395 to £407,740. At the end of the year, the unrestricted funds of the charity stood at £311,894 (2020: £267,774) an increase of £44,120.

FINANCIAL REVIEW

Reserves policy

The trustees note that ATLEU carries the appearance of relative substantial reserves. However, this includes unrealised Work in Progress of £207,704. The trustees' policy is to build up sufficient cash reserves to deal with the day to day fluctuations in income and expenditure. They aim to build up sufficient unrestricted cash reserves to ensure that they can continue to operate for 3 months in emergency situations that may arise from time to time. However, as a result of the length and complexities of ATLEU's cases and the time taken to bill files to the Legal Aid Agency, it has not yet been possible to achieve this target.

STRATEGIC REPORT

Principal risks and uncertainties

The trustees consider the principal risks to be:

- * changes to legal aid law, policy and practice, which threatens to reduce ATLEU's annual income;
- * its dependence on a committed staff group who have years of experience working on issues facing victims of trafficking and labour exploitation;
- * difficulties in finding alternative sources of funding given the reduced capacity of many funders.

Suitable methods of controlling these risks involve taking a proactive approach to raising funds, challenging refusals of legal aid and ensure that management of files is appropriate to maximise this source of income, ensuring suitable levels of collaboration and supervision within the staff team and ensuring that staff members are well networked so as to maximise the possibility of high quality recruitment in the event that staff leave. Beyond these controls, the trustees cannot see how systems and controls can be put in place to further reduce these risks.

Future plans

ATLEU's priorities for the current year are to:

- * To increase provision of high quality, holistic, legal support to survivors of trafficking most in need
- * To improve protections for survivors of trafficking through strategic litigation, campaigning and lobbying
- * To develop ATLEU as a model of excellence and good practice, and through strong external relationships strengthen the capacity of others to meet trafficked survivors' needs
- * To invest in ATLEU's people and build a culture of resilience
- * To diversify ATLEU's income streams, build capacity and drive efficiency

These priorities have been agreed in ATLEU's 5 year Strategic Plan (2020 -2025) which sets out ATLEU's organisational priorities for the next 5 years, why these priorities are important, what we hope to achieve, how we will do it and how we will measure our success.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED (REGISTERED NUMBER: 08102411)**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was registered with the Charity Commission on 18 April 2013. It is governed by its memorandum and articles of association and the policies made from time to time by the Board of Trustees.

The Articles and policies refer to the trustees as both trustees and directors as is their position in relation to charity and company law respectively.

Recruitment and appointment of new trustees

Trustees are appointed on the basis of their expertise in a particular field. Appointments aim to achieve a balance of needed expertise and experience.

Organisational structure

The charity is governed by a board of Trustees which is responsible for formulating the strategies and policies of the charity including the approval of budgets and the annual accounts. The Board delegates the day to day running of the charity to a Director.

The Board of Trustees are also the Directors of the company. All members of the Board give their time voluntarily and receive no benefits from the charity.

Induction and training of new trustees

All new trustees attend an induction meeting with the Director. A review of ATLEU's overall Governance framework including the recruitment, induction and training of new Trustees is planned for 2021-22.

Key management remuneration

The average number of full-time equivalent employees during the year was 11.

ATLEU considers its key management personnel to be the Director who received remuneration related costs of £50,031. No employees received remuneration in excess of £60,000.

Related parties

Saltworks (Law) CIC is a community interest company which was incorporated in August 2015 and registered as a Community Interest Company in October 2016. ATLEU is the sole member and shareholder of Saltworks (Law) CIC. Saltworks was established as a fee-charging law firm. All Saltworks' profits are re-invested into ATLEU to support the charity's work with survivors of trafficking.

Saltworks is in its infancy and has to date developed its client base through word of mouth, referrals through former ATLEU clients and through ATLEU's lawyers' reputations and contacts. Over the next five years it seeks to grow its client base and its revenue so that it can provide ATLEU with a significant income stream and contribute to the charity's future sustainability.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees consider the principal risks to be:

- * changes to legal aid law, policy and practice which threatens to reduce ATLEU's annual income;
- * its dependence on a committed and hard-working staff group who have years of experience working on issues facing victims of trafficking and labour exploitation;
- * changes in law and policy which reduce protections for beneficiaries and makes it difficult to influence and engage on policy and campaigning.

Mitigation of these risks includes:

- * Taking a proactive approach to raising funds, including appointment of a fundraising manager in 2021-22.
- * Challenging refusals of legal aid and ensuring that management of files is appropriate to maximise this source of income,
- * Providing high levels of support and supervision to the staff team to ensure their wellbeing and to encourage them to retain a good work-life balance,
- * Establishment of a specific policy team within ATLEU which will also seek to increase our engagement with and participation of survivors in our work,
- * ATLEU's risk register and management plans are kept under constant review and discussed regularly at board meetings.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

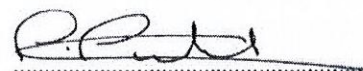
The trustees (who are also the directors of Anti Trafficking And Labour Exploitation Unit (Atleu) Limited for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on4/6/2022..... and signed on the board's behalf by:



Pragna Patel, - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

Independent examiner's report to the trustees of Anti Trafficking And Labour Exploitation Unit (Atleu) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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.

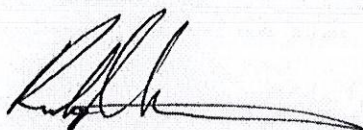
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



Ricky Hutson BSc FCCA ACA
ICAEW
Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 4/8/2022

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 November 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,263	-	18,263	19,965
Charitable activities	4				
Legal advice services		210,106	377,740	587,846	506,327
Investment income	3	633	-	633	-
Total		<u>229,002</u>	<u>377,740</u>	<u>606,742</u>	<u>526,292</u>
EXPENDITURE ON					
Raising funds	5	172	-	172	827
Charitable activities	6				
Legal advice services		98,050	391,264	489,314	360,017
Support costs		86,660	-	86,660	84,946
Other		-	-	-	28
Total		<u>184,882</u>	<u>391,264</u>	<u>576,146</u>	<u>445,818</u>
NET INCOME/(EXPENDITURE)		<u>44,120</u>	<u>(13,524)</u>	<u>30,596</u>	<u>80,474</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>267,774</u>	<u>135,207</u>	<u>402,981</u>	<u>322,507</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>311,894</u></u>	<u><u>121,683</u></u>	<u><u>433,577</u></u>	<u><u>402,981</u></u>

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED (REGISTERED NUMBER: 08102411)**

**BALANCE SHEET
30 November 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	13	7,575	-	7,575	10,100
Tangible assets	14	10,020	-	10,020	9,632
Investments	15	1	-	1	-
		<u>17,596</u>	<u>-</u>	<u>17,596</u>	<u>19,732</u>
CURRENT ASSETS					
Work-in-Progress	16	207,704	-	207,704	186,718
Debtors	17	142,486	-	142,486	26,194
Cash at bank and in hand		126,939	121,683	248,622	201,095
		<u>477,129</u>	<u>121,683</u>	<u>598,812</u>	<u>414,007</u>
CREDITORS					
Amounts falling due within one year	18	(182,831)	-	(182,831)	(30,758)
NET CURRENT ASSETS		<u>294,298</u>	<u>121,683</u>	<u>415,981</u>	<u>383,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>311,894</u>	<u>121,683</u>	<u>433,577</u>	<u>402,981</u>
NET ASSETS		<u>311,894</u>	<u>121,683</u>	<u>433,577</u>	<u>402,981</u>
FUNDS	19				
Unrestricted funds				311,894	267,774
Restricted funds				121,683	135,207
TOTAL FUNDS				<u>433,577</u>	<u>402,981</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

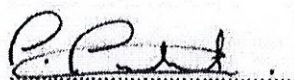
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2022 and were signed on its behalf by:

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**BALANCE SHEET - continued
30 November 2021**



Pragna Patel, - Trustee

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**CASH FLOW STATEMENT
for the year ended 30 November 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	50,751	117,251
Interest paid		-	(28)
Net cash provided by operating activities		<u>50,751</u>	<u>117,223</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(12,625)
Purchase of tangible fixed assets		(3,856)	(9,692)
Purchase of fixed asset investments		(1)	-
Interest received		633	-
Net cash used in investing activities		<u>(3,224)</u>	<u>(22,317)</u>
Change in cash and cash equivalents in the reporting period		<u>47,527</u>	<u>94,906</u>
Cash and cash equivalents at the beginning of the reporting period		<u>201,095</u>	<u>106,189</u>
Cash and cash equivalents at the end of the reporting period		<u><u>248,622</u></u>	<u><u>201,095</u></u>

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 30 November 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of financial activities)	30,596	80,474
Adjustments for:		
Depreciation charges	5,993	5,221
Interest received	(633)	-
Interest paid	-	28
(Increase)/decrease in work-in-progress	(20,986)	22,457
(Increase)/decrease in debtors	(116,292)	24,580
Increase/(decrease) in creditors	152,073	(15,509)
Net cash provided by operations	50,751	117,251

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.20 £	Cash flow £	At 30.11.21 £
Net cash			
Cash at bank and in hand	201,095	47,527	248,622
	201,095	47,527	248,622
Total	201,095	47,527	248,622

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 November 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at costs less any accumulated amortisation and any accumulated impairment losses.

Website costs are amortised over the period during which the benefit is expected to occur.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Work in progress

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>18,263</u>	<u>19,965</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	<u>633</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Opening work in progress	Legal advice services	(186,718)	(209,175)
Legal services income	Legal advice services	134,060	138,883
Closing work in progress	Legal advice services	207,704	186,718
Grants	Legal advice services	407,740	376,395
Other income	Legal advice services	2,083	2,063
Training	Legal advice services	22,977	11,443
		<u>587,846</u>	<u>506,327</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Trust for London	39,300	39,200
The Legal Education Foundation	42,087	34,298
Esmee Fairbairn Foundation	44,013	27,537
Access to Justice Foundation	28,000	105,400
Baring Foundation	63,000	38,000
Samworth Foundation	70,350	30,000
Other grants	30,000	15,000
A B Charitable Trust	-	20,000
Maingot Charitable Trust	10,000	10,000
Anti-Slavery International	29,410	14,833
Society of the Holy Child Jesus	4,167	-
Strategic Legal Fund	1,323	-
London Legal Support Trust	46,090	42,127
	<u>407,740</u>	<u>376,395</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

5. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Fund raising expenses	172	827
	<u>172</u>	<u>827</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Legal advice services	489,314	-	489,314
Support costs	-	86,660	86,660
	<u>489,314</u>	<u>86,660</u>	<u>575,974</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	462,204	339,626
Recruitment	655	862
Library	386	43
Computer costs	2,115	1,691
Subscriptions	2,390	3,356
Professional indemnity	1,547	1,547
Accreditation costs	4,964	1,215
Practising certificates	2,387	2,487
Cost draftsman	8,243	4,188
Case billing	4,423	5,002
	<u>489,314</u>	<u>360,017</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support costs	69,805	16,855	86,660
	<u>69,805</u>	<u>16,855</u>	<u>86,660</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

8. SUPPORT COSTS - continued

Other

	2021 £	2020 £
	Support costs	Total activities
Rent & service charges	35,621	31,839
Telephone	1,842	2,024
Postage & stationery	7,102	8,066
Sundries	251	1,811
Storage	475	518
Volunteer & travel costs	621	1,532
Advertising & publicity	849	297
Insurance	903	649
Bank charges	116	52
Professional fees	14,133	2,1260
Cleaning	1,899	156
Amortisation of intangible fixed assets	2,525	2,525
Depreciation of tangible fixed assets	3,468	2,696
	<u>69,805</u>	<u>73,425</u>

Support costs, included in the above, are as follows:

Governance costs

	2021 Support costs £	2020 Total activities £
Independent examination	5,300	5,013
Bookkeeping	11,555	6,508
	<u>16,855</u>	<u>11,521</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	3,468	2,696
Website costs amortisation	2,525	2,525
	<u>5,993</u>	<u>5,221</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	412,709	304,652
Social security costs	35,367	25,297
Other pension costs	14,128	9,677
	<u>462,204</u>	<u>339,626</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Legal advisors	8	8
Administration	3	3
	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,965	-	19,965
Charitable activities			
Legal advice services	150,186	356,141	506,327
Total	<u>170,151</u>	<u>356,141</u>	<u>526,292</u>
EXPENDITURE ON			
Raising funds	827	-	827
Charitable activities			
Legal advice services	44,073	315,944	360,017
Support costs	84,946	-	84,946
Other	28	-	28
Total	<u>129,874</u>	<u>315,944</u>	<u>445,818</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	40,277	40,197	80,474
RECONCILIATION OF FUNDS			
Total funds brought forward	227,497	95,010	322,507
TOTAL FUNDS CARRIED FORWARD	<u>267,774</u>	<u>135,207</u>	<u>402,981</u>

13. INTANGIBLE FIXED ASSETS

	Website costs £
COST	
At 1 December 2020 and 30 November 2021	<u>12,625</u>
AMORTISATION	
At 1 December 2020	2,525
Charge for year	<u>2,525</u>
At 30 November 2021	<u>5,050</u>
NET BOOK VALUE	
At 30 November 2021	<u>7,575</u>
At 30 November 2020	<u>10,100</u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2020	1,891	11,590	13,481
Additions	<u>250</u>	<u>3,606</u>	<u>3,856</u>
At 30 November 2021	<u>2,141</u>	<u>15,196</u>	<u>17,337</u>
DEPRECIATION			
At 1 December 2020	830	3,019	3,849
Charge for year	<u>429</u>	<u>3,039</u>	<u>3,468</u>
At 30 November 2021	<u>1,259</u>	<u>6,058</u>	<u>7,317</u>
NET BOOK VALUE			
At 30 November 2021	<u>882</u>	<u>9,138</u>	<u>10,020</u>
At 30 November 2020	<u>1,061</u>	<u>8,571</u>	<u>9,632</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	1
NET BOOK VALUE	
At 30 November 2021	1
At 30 November 2020	-

There were no investment assets outside the UK.

**Unlisted investments
Saltworks (Law) C.I.C.**

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial period (year ended 31 July 2021) were:

Class of shares: Ordinary % holding: 100

	2021 £	2020 £
Aggregate capital and reserves	4,191	-
(Loss)/profit for the year	(3,143)	-

16. WORK-IN-PROGRESS

	2021 £	2020 £
Work-in-progress	207,704	186,718

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Legal aid and disbursements recoverable	65,960	19,300
Amounts owed by group undertakings	6,489	-
Other debtors	7,750	-
VAT	-	3,785
Prepayments	5,033	3,109
Accrued income	57,254	-
	142,486	26,194

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	15,287	6,586
Social security and other taxes	11,457	6,481
VAT	280	-
Other creditors	4,379	-
Pension	1,840	-
Accrued expenses	26,451	17,691
Deferred income	123,137	-
	<u>182,831</u>	<u>30,758</u>

19. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	267,774	44,120	311,894
Restricted funds			
Meeting legal needs	25,674	(25,674)	-
Improving legal provision and quality	9,536	(9,536)	-
Legal support sector sustainability grant	59,831	(27,831)	32,000
Empower organisations fund	32,749	(16,249)	16,500
LLST billing coordinator pilot project	7,417	(5,417)	2,000
Immigration caseworker sheffield			
	-	20,833	20,833
Transform and innovation fund	-	50,350	50,350
	<u>135,207</u>	<u>(13,524)</u>	<u>121,683</u>
TOTAL FUNDS	<u>402,981</u>	<u>30,596</u>	<u>433,577</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,002	(184,882)	44,120
Restricted funds			
Specialist legal advice	39,300	(39,300)	-
Meeting legal needs	44,013	(69,687)	(25,674)
Improving legal provision and quality	37,087	(46,623)	(9,536)
Justice first fellowship	5,000	(5,000)	-
Legal support sector sustainability grant	28,000	(55,831)	(27,831)
Empower organisations fund	33,000	(49,249)	(16,249)
Other	30,000	(30,000)	-
Victims of trafficking fund	10,000	(10,000)	-
LLST billing coordinator pilot project	36,090	(41,507)	(5,417)
Pathways to settlement			
	29,410	(29,410)	-
Immigration caseworker sheffield			
	4,167	16,666	20,833
Strategic legal fund	1,323	(1,323)	-
Specialist legal advice - Baring			
	30,000	(30,000)	-
Transform and innovation fund	50,350	-	50,350
	<u>377,740</u>	<u>(391,264)</u>	<u>(13,524)</u>
TOTAL FUNDS	<u>606,742</u>	<u>(576,146)</u>	<u>30,596</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	227,497	40,277	267,774
Restricted funds			
Specialist legal advice	38,300	(38,300)	-
Meeting legal needs	25,674	-	25,674
Improving legal provision and quality	14,536	(5,000)	9,536
Legal support sector sustainability grant	-	59,831	59,831
Empower organisations fund	16,500	16,249	32,749
LLST billing coordinator pilot project	-	7,417	7,417
	<u>95,010</u>	<u>40,197</u>	<u>135,207</u>
TOTAL FUNDS	<u>322,507</u>	<u>80,474</u>	<u>402,981</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,150	(129,873)	40,277
Restricted funds			
Specialist legal advice	39,200	(77,500)	(38,300)
Improving legal provision and quality	34,298	(39,298)	(5,000)
Legal support sector sustainability grant	105,400	(45,569)	59,831
Empower organisations fund	38,000	(21,751)	16,249
Other	15,000	(15,000)	-
Delivery of charitable objects and core costs	20,000	(20,000)	-
Victims of trafficking fund	10,000	(10,000)	-
LLST for london covid community response	12,500	(12,500)	-
LLST billing coordinator pilot project	19,374	(11,957)	7,417
Pathways to settlement			
	14,833	(14,833)	-
Core costs and covid-19 support	20,000	(20,000)	-
Equipment costs and covid-19 response fund	<u>27,537</u>	<u>(27,537)</u>	<u>-</u>
	<u>356,142</u>	<u>(315,945)</u>	<u>40,197</u>
TOTAL FUNDS	<u>526,292</u>	<u>(445,818)</u>	<u>80,474</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

19. MOVEMENT IN FUNDS - continued

Specialist legal advice. Funded by Trust for London(TFL) and the Baring Foundation(BF).

TFL granted the fund to provide specialist legal advice to victims of modern slavery, to regularise immigration status, and to provide advocacy work to improve awareness of victims.

BF granted the fund to assist survivors of trafficking to secure protection, enforce employment rights, and access compensation.

Justice first fellowship. This was funded by The Legal Education Foundation to provide legal advice and representation for the victims of trafficking and slavery.

Meeting legal needs. This was funded by the Esmée Fairbairn Foundation towards core costs to support the legal needs of victims of trafficking.

Improving legal provision and quality. This was funded by The Legal Education Foundation to improve legal provision, improve the quality, availability, sustainability of legal representation of victims of trafficking and slavery.

Empower Organisations Fund. This was funded by the Baring Foundation to identify victims and ensure they receive the support they are entitled to.

Other - This fund was to fund a case worker in Sheffield.

Victims of trafficking fund. This was funded by Maingot Charitable Trust to support the provision of legal advice to victims of trafficking and slavery to help them rebuild their lives.

Legal support sector sustainability grant. This was funded by The Access to Justice Foundation for sustaining specialist advice services, increasing access to justice through strategic innovation and ensuring widespread access to justice.

Immigration caseworker sheffield. This was funded by the Society of Holy Child Jesus towards an immigration case worker in Sheffield.

Transform and innovation fund. This fund was granted by Samworth Foundation to transform the organisation's approach to policy work, the role of survivors within the organisation and to develop a programme with a focus on the nexus between forced migration and environmental degradation and its ongoing impact on the survivors of trafficking.

LLST billing coordinator pilot project. This was funded by the London Legal Support Trust to employ full time Billing Coordinator.

Pathways to Settlement. This fund was granted in partnership with Anti-Slavery International, funded by Trust for London to support survivors of trafficking in London to gain access to their legal entitlements.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2021**

20. RELATED PARTY DISCLOSURES

During the year, a donation of £6,494 was made by the wholly-owned trading subsidiary of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited.

21. AMENDED ACCOUNTS

The accounts amend the originals and now form the statutory accounts for the year ended 30 November 2021.