

Asylum Aid

Accounts for the 15 month
period ended 30 June 2016

Company number: 2513874

Charity number: 328729

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Asylum Aid

Legal and Administrative Details

The charity is a company limited by guarantee, incorporated in England and Wales (no 2513874) and is a registered charity (no 328729). As a limited company, the charity is governed by the Memorandum and Articles of Association dated 20 June 1990 as amended on 16 February 2005.

Members of the Board during the 15 month period and to the date of these statements were as follows:

Gabriella Bettiga	
Catherine Briddick	(Chair until resignation February 2017)
Michelle Dixon	(resigned July 2016)
Timothy Finch	(resigned July 2016)
Vebi Kosumi	
Janice Needham	(resigned July 2016)
Richard Priestman	(Treasurer) (Chair from February 2017)
Sile Reynolds	
Catherine Robinson	

Chief Executive

Wayne Myslik

Registered office and operation address

Club Union House
253-254 Upper
St. London N1
1RY

Auditors

HW Fisher and Company
Acre House
11 - 15 William Road
London
NW1 3ER

Bankers

The Co-operative Bank
80 Cornhill Road London
EC3V 3NJ

National Westminster Bank
PO Box 3AW, 104 Tottenham Court Road
London W1A 3AW

The members of the Board of Trustees who act as directors for Companies Act purposes, and are trustees under the Charities Act submit their report together with the audited accounts for the period ended 30 June 2016. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, and the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Charitable Purpose

The principal activities of the company are set out in its Memorandum and Articles of Association. The Charity is established for the following purposes for the benefit of those seeking asylum in the UK or those already granted refugee status by UK immigration authorities, and the dependents of such asylum seekers and refugees:

- (A) to relieve their conditions of need, hardship or distress (including by providing them with legal advice and representation)
- (B) to preserve and protect their physical and mental health
- (C) to advance their education and training so as to advance them in life and assist in their rehabilitation within a new community
- (D) to advance public education about the position of asylum seekers and refugees and the situations which give rise to refugee movements.

Appointment of Board

The Board comprises a maximum of nine elected and five co-opted members. Elected members serve terms of three years, at the end of which they can offer themselves for re-election at the AGM. Board members elected at the AGM to replace members who retired during the course of the year serve the remainder of the three year term of those they are replacing, thereby ensuring that one third of the nine elected places falls vacant at every AGM. Candidates who are not already elected Board members can either be nominated for election in advance of the AGM by Members of Asylum Aid, or can be recommended for election by the Board of the Asylum Aid. At its meetings between AGMs, the Board of Trustees may co-opt up to five additional members for terms that expire at the next AGM.

Induction and Training of new Trustees

New Trustees are given a comprehensive induction, including on-site meetings with the CEO and key staff. New Trustees are provided with an induction pack including a brief history of the Charity, the Memorandum and Articles of Association of the Company, the Strategic Plan and Business Plan, list of staff and other Trustees, a copy of the latest set of audited accounts, the latest minutes of meetings, and the Charity Commission's Publication "The Essential Trustee". The Trustee will be offered a subscription to relevant publications and Trustee training and seminars.

Organisational structure and decision-making

Asylum Aid's Board of Trustees is responsible for the overall governance and setting the strategic direction of the charity. There are four full meetings of the Board during the year, plus a separate strategic planning meeting. Day-to-day operational management and control of the organisation is delegated to the Chief Executive who reports to the Board and to its four scrutiny sub-committees: the Women's Project Advisory Committee, the Finance Committee, the Staffing and Human Resources Committee and the Fundraising and Communications Committee.

Remuneration of Key Management Personnel

All posts are paid according to the level of responsibility in their roles. Our policy is to pay all staff a fair level of pay that aims (as part of an overall package of benefits) to attract and keep appropriately qualified staff to lead, manage, support and deliver the charity's aims. With the exception of the Chief Executive Officer all salaries are reviewed on an annual basis by the CEO and in conjunction with the line manager of the staff member where there is one, with recommended changes presented to the Board of Trustees for consideration. All adjustments to salaries, including cost of living increases, must be approved by the Board of Trustees. The salary of the CEO is reviewed by the Board of Trustees as part of the appraisal process.

Relationships with other parties

For the period until 30 June 2016, Asylum Aid was an independent charity that worked with a broad range of organisations in pursuance of its charitable objects. On that date, Asylum Aid merged with Migrants Resource Centre, an independent charity with similar charitable purpose. All assets, obligations, and staff of Asylum Aid transferred to Migrants Resource Centre.

Borders and Immigration, and other statutory and regulatory bodies. Asylum Aid also works cooperatively with many peer asylum and refugee NGOs in a variety of networks and fora.

Asylum Aid works with peer NGOs in Europe, seeking to engage with the European Commission, the Council of Europe and the European Asylum Support Office.

Volunteers

In 2015/16, Asylum Aid worked with 11 volunteers who assisted with our research, information and campaigning, and legal activities. The Board is greatly indebted to them for the time they commit and the support they provide.

Grant-making policy

Asylum Aid does not make grants to individuals or organisations, other than when grants obtained from charitable trusts on behalf of clients are sent to Asylum Aid for disbursement.

Investment policy

The charity aims to maximise the investment return on its cash holdings through its banking arrangements, in order to ensure that its funds are readily accessible at all times.

Results

Income for the 15 month period of £1,215,279 (Year to 31 March 2015: £1,010,428) was raised and £998,696 (2015: £888,674) expended. The Board wishes to record its appreciation of the generosity of all who have supported the charity's activities. Major funders were:

Legal Aid Agency
Trust for London
Esmée Fairbairn Foundation
Comic Relief
BBC Children in Need
Barrow Cadbury Trust

Achievements and performance

Asylum Aid is a charity that advocates for the respect and extension of asylum rights in the UK and Europe, both through the legal advice and representation it provides to individuals seeking refugee protection in the UK, and the influence it seeks to exert on the direction and development of asylum policy, particularly as it affects the refugee status determination process in the UK and Europe.

Asylum Aid is an expert, specialist, legal practitioner and an authoritative and influential voice on asylum policy matters, with a specific interest in the treatment of women's asylum claims and those of unaccompanied young people; the extension of protection to stateless persons and to those refused sanctuary, but who cannot be removed from the UK; the quality of decision making on asylum claims; and the provision of legal advice and representation to all who seek international protection. During 2015/16, Asylum Aid strengthened the impact of its legal services and secured the commitment of the UK Government to a number of significant asylum policy reforms.

This report describes this work in the context of the Asylum Aid's strategic objectives:

1. To provide free and accessible legal representation of the highest professional standard, to the most vulnerable and excluded asylum seekers;
2. To campaign vigorously for an asylum decision making process based on inviolable human rights principles, ensuring that what we say is firmly rooted in the work we do;
3. To sustain a stable, independent and purposeful organisation for the benefit of all our stakeholders.

Fundraising

Fundraising was very successful for the period and more than met the financial objectives for the year. Asylum Aid maintains a large number of multi-year funding contracts that ensure the stability and continuity of our work. Among the most significant of these grants is:

- Comic Relief to support our legal and policy work in support of female asylum seekers
- City Bridge Trust to support legal representation of destitute asylum seekers
- Lloyds Bank Foundation to support legal representation of victims of trafficking
- Esme Fairbairn Foundation for core funding

Thanks to strong long-term relationships, we were able to renew grant agreements when they ended, including:

- UNHCR to support representation of stateless people
- UN Voluntary Fund for Victims of Torture to support representation of asylum seekers
- Trust for London to support the growth and innovation of our legal services
- BBC Children in Need to support our legal representation of asylum seeking minors
- AB Charitable Trust to support asylum legal services
- Barrow Cadbury Trust to support our policy communications work

In addition to these renewals, we received new funding from several foundations, including:

- Joseph Rowntree Charitable Trust to support policy work on statelessness and LGBTI asylum issues.
- Big Lottery for partnership work with British Red Cross on destitution.
- Legal Education Foundation to support legal training on statelessness

We also receive approximately 10% of our income from individual donations, an area that we are working to develop. Our first public fundraising appeal was created by our pro bono corporate partners The Red Brick Road. Over £4k in new donations followed the campaign and related media work.

Legal Representation

For the period ending in June 2016 Asylum Aid continued the quality casework that brings the great outcomes for our clients - 65% success in obtaining leave to remain (rising to 84% for female clients).

We provided legal information and advice to people seeking help with their protection claims, taking on 80 new clients including 35 women and 21 unaccompanied minors. We maintained an active advice line and outreach surgeries.

The main countries of origin for our clients are Afghanistan, Pakistan, Eritrea, Iran, Nigeria, DRC, Vietnam, Albania, Somalia, and Uganda.

We continued projects started last year that allowed us to expand our work to assisting refugees reunite with their families in the UK and helping stateless people gain recognition of their status.

Campaigning

We launched our campaign to close the Protection Gap under the Charter of Rights of Women Seeking Asylum in December 2015. Following an extensive postcard campaign, the Home Office included all five of our demands (counselling, information, trained female interviewer and interpreter, childcare) in its Gender Asylum Action Plan produced in March 2015.

The second phase of the campaign which started in April 2016 is to ensure that these demands move from the Action Plan to being fully implemented. We continue to liaise with the Home Office on their progress. Our concerns are being taken very seriously by the Director General of UK Visas and Immigration and at a recent meeting with her and her colleagues it became clear that two of our demands, childcare and counselling, are likely to be implemented within a few months.

We have brought together a group of women refugees, the Protection Gap Advocates, who have developed ideas to ensure that lawyers and asylum seeking women themselves know which measures are available to them already. They have just produced a leaflet for lawyers to encourage them to let women asylum seekers to know their rights. This is the first time that Asylum Aid has worked directly with a group of beneficiaries on a campaign and we have benefitted from the fresh perspective they bring.

Organisational Health

Asylum Aid grew in stature as a leading advocate of asylum rights and asylum system reform throughout the period, enhancing its effectiveness and registering significant achievements in every area of its activity. Trustees provided effective scrutiny of the operations of the charity throughout the 15 months, dealing with complex financial and human resources issues. That it did so very effectively, ensuring that the interests of the charity were protected, is testament to quality of governance and of the Trustees' legal and human resources expertise.

Fundraising was very successful for the period. We received new funding from Joseph Rowntree Charitable Trust to support policy work on statelessness and LGBTI asylum issues. We received funding from Big Lottery for partnership work with British Red Cross on destitution. And we renewed several existing grants including Trust for London, AB Charitable Trust, BBC Children in Need, and Barrow Cadbury Trust.

Our first public fundraising appeal was created by our pro bono corporate partners The Red Brick Road. Over £4k in new donations followed the campaign and related media work.

Future Plans

Since 2013, the Board has taken the time to reflect on the changing situation for migrants and refugees in the UK, the situation of the charity and advice sector, and Asylum Aid's future sustainability. The Board recognised that the organisation has an opportunity and responsibility to set a strategy that will ensure it is able to meet the growing needs of its beneficiaries. Having considered the options available, engaged in discussions over an extended period, and conducted a thorough due diligence, the Board proposed that Asylum Aid merge with Migrants Resource Centre. This proposal was presented to and agreed by the members at an Extraordinary General Meeting on 4th May 2016.

Rationale

In the past several years, the refugee sector has experienced extraordinary change. Government cuts and the Legal Aid Sentencing and Punishment of Offenders Act 2012 have radically limited the availability of funding for advice services of all kinds. In the summer of 2015, the refugee and migrant crises in Europe grew beyond even the most informed expectations. And remarkably, public sentiment shifted almost overnight to support a more humanitarian approach. At the same time, the world, including the UK public and the charity sector, has grappled with the complexity of mixed migration flows and the increasingly tenuous division between economic migrants and refugees.

In January 2016, the Board met to establish the organisation's strategic priorities for 2017-2021 in delivering the organisation's objects, as detailed in the Memorandum and Articles of Association. Noting these objectives and the current needs of the beneficiaries, "The Board resolved that Asylum Aid should expand the scope and scale of its work to meet the growing migrant challenge."

The Trustees noted that Asylum Aid's current financial position is very strong, in spite of the challenges faced by many other organisations in the sector. However, Asylum Aid's is not immune to the funding challenges in the charity sector. There are only a small number of foundations that support work with refugees, and the competition for this funding is growing rapidly. For the long term sustainability of the organisation's work, the Trustees concluded that it is necessary to diversify its sources of funding as much as possible.

In order to meet the needs of our clients, achieve the strategic aim of expanding our work, and ensure the financial sustainability of the organisation, the Trustees asked the management of Asylum Aid to explore the possibility of a merger with another organisation that could help us expand our work, and at the same time, diversify our funding model. In January 2016, the Board formalised this strategy with the following resolution: "The Board resolved that Asylum Aid should actively pursue the full range of growth strategies including fundraising, partnerships, mergers, and acquisitions."

While developing this long-term strategic intent, the Trustees considered possible merger partners from across the refugee, migrant, and advice sectors and concluded that a merger with Migrants Resource Centre would provide the greatest benefit to Asylum Aid and its beneficiaries. The Board recommended that Asylum Aid enter into discussions with the leadership of Migrants Resource Centre. On 8th March 2016 the two organisations publicly announced the merger discussions. Following a thorough due diligence, the Members approved the merger on 4th May 2016. The merger was completed on 30th June 2016, structured as a transfer of assets to Migrants Resource Centre.

Impact

Both charities provide support for migrants and refugees across the UK. Between them, the organisations provide a wide variety of services including immigration and asylum legal advice; health, housing, debt and employment advice; English language training; and computer skills training. Both organisations also campaign to protect the rights of migrants and refugees and to make the UK immigration system fairer and more efficient.

Migrants Resource Centre and Asylum Aid share the same ethos and values. Both organisations have long histories of providing high quality services to their communities and are keen to harness each other's strengths. Building on their individual successes, the organisations believe that together they will be able to do much more to meet the growing needs of migrants and refugees. Through joining forces, they will be able to provide a wider range of services for a larger number of beneficiaries. And together, they will be a much stronger voice in support of human rights.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit, under the Charities Act 2011, when reviewing and shaping the charity's aims and objectives for the period and planning its future activities. The charity works to ensure that its advocacy work is inclusive, accessible and responsive to the needs of its beneficiaries and is confident that this commitment is not only reflected in its aims and objectives, but is also expressed in both its service provision and its campaigning and lobbying activities.

Risk

Management of risk is an integral part of our planning and project management processes, with risks identified and assessed as we develop our plans each year. We maintain a central risk register (detailing significant risks and our processes for managing them) that is regularly reviewed and updated by management. The register and mitigating actions are reviewed and approved by Trustees at each quarterly Board Meeting. A number of major risks have been identified and are mitigated as follows:

- Our largest single income source is a Legal Aid contract. Changes to the legal aid scheme that could reduce income for asylum casework is an ongoing financial risk. This is mitigated by maintaining a robust business model in our legal services team, ensuring that we maximise all income available through the contract. We also have an ongoing fundraising programme to seek trust and individual grants to support casework. We also engage actively with policy campaigns to promote access to justice, particularly including the protection of civil legal aid.
- As a provider of highly sensitive, regulated legal advice, the provision of quality representation is an ongoing risk. In order to ensure we maintain the highest standards of advice, we maintain several overlapping systems of quality control. Our Legal Services Manager has overall responsibility for oversight of legal services, and monitors quality of work as part of regular staff supervision and appraisal. The Supervising Solicitor is responsible for the design and implementation of a technical supervision system, including regular file reviews and staff training. We maintain a robust complaints procedure to respond quickly and appropriately to any client concerns. Our services are variously audited and regulated by the SRA, OISC, and LAA.

Trustees reaffirmed that, due to continuing uncertainty over the level of charitable trust income that we can reasonably expect to bring in over the next two years, the chief risks to which Asylum Aid is exposed will continue to be financial.

Reserves policy

Trustees also reaffirmed Asylum Aid's reserves target of an unrestricted reserve equivalent to 25% of the operational and running costs of the charity. In doing so, Trustees noted that the risks arising from the potential loss of Charitable Trust income necessitated this being identified as a key priority for the organisation.

Asylum Aid's reserves policy requires the maintenance of a level of 'free' or unrestricted reserves, sufficient to enable the charity to meet all its legal and contractual commitments, in the event of a threat arising to the future viability of the charity, and to cope with unforeseen and unavoidable demands on its resources, for which there is no specific budgetary provision.

The target level for unrestricted reserves therefore aims to make adequate provision for:

- Any falls in income resulting from the loss of key grants and the failure to achieve fundraising targets;
- The cost of terminating staff contracts in the event of the charity ceasing to trade;
- The general day-to-day running expenses of the charity for three months;
- The costs of terminating contractual commitments where the liability extends beyond three months;
- The need to make long term, strategic, investments in the charity to ensure its future viability;
- The potential need to meet unforeseen and unbudgeted demands, which, if not funded, would jeopardise the viability of the Charity, or the ability of the Charity to operate in accordance with its legal obligations.

In determining the specific reserves target, Trustees reaffirmed their view that excessive sums held in reserve are neither in the interests of the charity, nor those of the clients and service users reliant on the work of Asylum Aid.

In confirming the reserves policy, Trustees committed to keep the target under review, taking account of Asylum Aid's funding and fundraising performance during the 15 months and of funding trends in the voluntary sector.

Throughout 2015-2016, Asylum Aid grew reserves to over £200k, meeting the reserves policy as set by the Trustees. Cashflow is monitored carefully by the management team and the Trustees. The cashflow situation is expected to improve slowly as reserves are increased.

Going concern

The Trustees have reviewed the projected income of the organisation, and are confident that the multi-year grant contracts from several trusts and foundations, as well as anticipated recurrent income from individual donors will enable the organisation to continue its charitable aims for at least the next 12 months. Moreover, the increasing level of unrestricted reserves provides adequate resources to allow continued work in the event of a temporary shortfall in funding. Finally, the robust management of cashflow gives the Trustees confidence that the organisation will be able to meet its financial obligations for at least the next 12 months.

The Trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Asylum Aid

Report of the Board to the Members

Trustees' responsibilities

The Trustees, who are also the directors of Asylum Aid for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

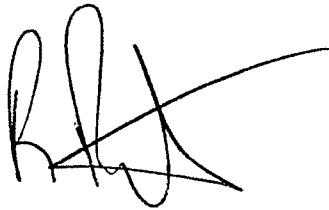
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

The Trustees have confirmed that, so far as they are aware, there is no relevant audit information of which the Company's auditors are unaware, and that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

By Order of the Board

Richard Priestman (Chair)



22 August 2017

Independent Auditors' report to the members of Asylum Aid

(registered company no. 2513874)

We have audited the accounts of Asylum Aid for the 15 month period ended 30 June 2016 set out on the following pages. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2016, and of its incoming resources and application of resources, including its income and expenditure, for the 15 month period 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial period for which the accounts are prepared is consistent with the accounts.

Independent Auditors' report to the members of Asylum Aid
(registered company no. 2513874)

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

HW Fisher & Company

Andrew Rich
(Senior Statutory Auditor)
for and on behalf of H W Fisher & Company

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 6/9/17

Asylum Aid

Statement of financial activities Incorporating the income and expenditure account For the 15 month period ended 30 June 2016

	Notes	Unrestricted Funds	Restricted Funds	15 Months to June 2016 Total	Year to March 2015 Total
		£	£	£	£
Income					
Donations and legacies					
Advice, information and casework	3	-	382,360	382,360	152,885
Policy and campaigns	3	-	192,810	192,810	168,078
Donations and grants	3	167,927	-	167,927	245,569
Membership and supporters		69,137	-	69,137	58,825
Charitable activities:					
Advice, information and casework		374,711	-	374,711	361,941
Policy and campaigns		-	-	-	18,520
Other income		28,334	-	28,334	4,610
Total income		640,109	575,170	1,215,279	1,010,428
Expenditure					
Raising funds					
Cost of raising funds		81,718	-	81,718	125,389
Charitable activities					
Advice, information and casework		368,350	340,747	709,097	512,800
Policy & campaigns		36,320	171,561	207,881	250,486
Total expenditure	4	486,388	512,308	998,696	888,675
Net income/ Net movement in funds		153,721	62,862	216,583	121,753
Total funds brought forward		138,716	42,014	180,730	58,977
Total funds carried forward		292,437	104,876	397,313	180,730

All amounts relate to continuing activities.

There were no recognised gains or losses in either period other than those included in the Statement of Financial Activities. The accompanying notes form an integral part of these financial statements.

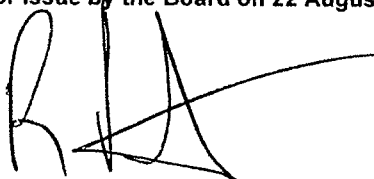
Balance sheet

at 30 June 2016

	Notes	30 June 2016 £	31 March 2015 £
Fixed assets			
Tangible assets	8	845	2,253
Current assets			
Grants receivable		55,609	42,222
Other taxes recoverable		10,546	7,077
Legal Aid Agency		299,361	197,933
Other debtors		15,633	16,262
Prepayments		31,829	36,648
Cash at bank and in hand		80,809	42,002
		<u>493,787</u>	<u>342,144</u>
Creditors: amounts falling due within one year			
Trade creditors		27,857	57,634
Other creditors		29,767	39,173
Loan		15,048	47,445
Deferred Income		1,250	-
Accruals		23,397	19,415
		<u>97,319</u>	<u>163,667</u>
Net current assets		396,468	178,477
Net Assets		<u>397,313</u>	<u>180,730</u>
Represented by			
Unrestricted funds			
General fund	9	291,592	136,463
Designated fund	9	845	2,253
		<u>292,437</u>	<u>138,716</u>
Restricted funds	9	104,876	42,014
		<u>397,313</u>	<u>180,730</u>

Approved and authorised for issue by the Board on 22 August 2017

Richard Priestman (Chair).



Asylum Aid

Statement of Cash Flows

For the 15 month period ended 30 June 2016

	15 Months to June 2016		Year to March 2015	
	£	£	£	£
Cash flows from operating activities:				
Net income for the year (as per the statement of financial activities)	216,583		121,753	
Adjustments for:				
Depreciation charges	1,408		1,316	
(Increase) in debtors	(112,836)		(83,779)	
(Decrease) in creditors	(66,348)		(33,559)	
Net cash provided by operating activities		<u>38,807</u>		<u>5,731</u>
Change in cash and cash equivalents in the year		38,807		5,731
Cash and cash equivalents at the beginning of the year		42,002		36,271
Cash and cash equivalents at the end of the year		<u>80,809</u>		<u>42,002</u>

Asylum Aid

Notes to the accounts

For the 15 month period ended 30 June 2016

1 Charity Information

The Asylum Aid is a private limited company (registered number 2513874) which is incorporated and domiciled in the UK. The address of the registered office is Club Union House, 253-254 Upper Street, London N1 1RY.

2 Accounting policies

a) Basis of accounting

The accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Update Bulletin 1 - (Charities SORP (FRS 102)). The Charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared the financial statements in accordance with 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 (The FRS 102 Charities SORP) and the Charities Act 2011.

The presentation currency used is British pound sterling, and balances are rounded to the nearest £1.

FRS 102 has been adopted for the first time when preparing these financial statements. The transition date to FRS 102 was 1 April 2014 and the last financial statements prepared under the previous financial reporting framework were prepared for the year ended 31 March 2015. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. On 1 July 2016 the Charity transferred all its activities, assets and liabilities on a going concern basis to the Migrants Resource Centre. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Accounting judgements and estimates

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Depreciation rates reflect the useful economic lives of the underlying assets
- Support costs are allocated between activities based on the staff costs directly attributable to those activities.

There are no judgements (apart from those involving estimates) that have been made in the process of applying these accounting policies.

c) Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Depreciation is provided on all fixed assets, at rates calculated to write off the cost of each asset over its estimated useful life at the following rates:

Fixtures and fittings	- 25% of cost per annum
Office equipment	- 33% of cost per annum

d) Investments

Fixed asset investments are included at market value.

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

e) Taxation

No provision is made for Corporation Tax, as the Charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

f) Income

Donations are accounted for on a receivable basis by the charity. Grant income is accounted for on an accruals basis whenever practical. Legacies are accounted for on a receivable basis where there is certainty of receipt.

Funding received with conditions as to the delivery of outputs is included in Income from Charitable Activities, and grants and donations from charitable funders is treated within donations and legacies.

g) Expenditure

Expenditure is recognised in the period in which it is incurred. It includes attributable VAT which cannot be recovered.

Grants payable to partner organisations are included in the SOFA when payment has been agreed.

Expenditure is allocated to the particular activity where the cost related directly to that activity. Support costs comprising salary and overhead costs of the central function are apportioned to each activity on the basis of staff time.

Governance costs represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

h) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available to general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

i) Pension

The Charity operates a CIS stakeholder pension plan scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the 15 month period.

j) Work in progress

Work in progress is valued as the expected recoverable value of unbilled Legal Aid Agency work at the year-end. It is included within grants receivable on the balance sheet.

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Prepayments are valued at the amount prepaid net of any discounts due.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised as their settlement amount after allowing any discounts due.

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

3 Donations and legacies

	Unrestricted £	Restricted £	2016 Total £	2015 Total £
<i>Advice, information and casework</i>				
Comic Relief	-	49,800	49,800	70,488
Trust for London	-	48,380	48,380	33,000
BBC Children in Need	-	24,475	24,475	24,140
City Bridge Trust	-	30,000	30,000	22,500
Evan Cornish Foundation	-	10,000	10,000	-
Lloyds Bank Foundation	-	19,794	19,974	-
Paul Hamlyn Foundation	-	60,000	60,000	-
Red Cross/Big Lottery Fund	-	29,187	29,187	-
UNVFT	-	21,600	21,600	-
UNHCR	-	15,086	15,086	-
Other advice, information & casework	-	74,038	74,038	2,757
	-	382,360	382,360	152,885
<i>Policy and campaigns</i>				
Comic Relief	-	127,500	127,500	100,000
Barrow Cadbury	-	-	-	24,500
UNHCR	-	-	-	26,584
Rowntree	-	16,636	16,636	-
Legal Education Foundation	-	48,674	48,674	-
Other	-	-	-	16,994
	-	192,810	192,810	168,078
<i>General donations</i>				
Unbound Philanthropy	-	-	-	75,000
Esmee Fairbairn	-	60,000	60,000	60,000
May 29 th Trust	-	5,000	5,000	10,000
Sebba Trust	-	20,000	20,000	20,000
AB Charitable trust	-	30,000	30,000	-
LLST	-	10,000	10,000	-
Other grants and donations	-	42,927	42,927	80,569
	-	167,927	167,927	245,569
	-	743,097	743,097	566,532

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

4 Analysis of total expenditure

	Advice, information & casework £	Policy & Campaigns £	Raising funds £	Total 2016 £	Total 2015 £
Staff costs and consultancy	299,314	113,889	42,488	455,691	526,003
Staff training	3,200	280	-	3,480	4,547
Interpreters & translators	30,380	-	-	30,380	22,401
Disbursements	87,376	-	37	87,413	59,697
Travel	1,309	1,511	73	2,893	9,982
Library materials	3,407	170	681	4,258	993
Printing reports	-	470	-	470	2,198
Grants payable	7,057	-	-	7,057	15,403
Other	7,600	9,099	3,306	20,005	10,083
Support costs	269,454	82,462	35,133	387,049	237,368
	<u>709,097</u>	<u>207,881</u>	<u>81,718</u>	<u>998,696</u>	<u>888,675</u>

Support costs have been apportioned to activities on the basis of staff time

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

5 Support costs

	2016	2015
	£	£
Staff costs and consultancy	160,224	45,413
Rent / other premises costs	94,937	75,717
Other office costs	48,916	52,131
Accountancy	25,260	19,546
Printing & materials	1,042	1,092
Legal & professional	286	5,192
Insurance	6,255	4,632
IT costs	16,349	9,652
Travel	1,119	1,377
Library materials	4,723	3,612
Training	533	4,254
Audit	6,475	4,850
Other charges	4,951	810
Irrecoverable VAT	14,571	7,779
Depreciation	1,408	1,311
	<u>387,049</u>	<u>237,368</u>

6 Staff Costs

	2016	2015
	£	£
Staff costs are as follows:		
Wages and salaries	493,111	477,841
Social security costs	45,351	45,171
Pension contributions	15,461	10,316
Temporary staff and consultancy	56,240	32,015
Recruitment	1,250	1,273
Staff welfare	4,341	4,261
Other	161	539
	<u>615,915</u>	<u>571,416</u>

No employees earn in excess of £60,000.

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

The key management personnel of the Charity comprise the Trustees and Senior Management Team. The total employee benefits of the key management personnel of the Charity over the 15 month period were £251,352.

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. Contributions totalling £1,325 (2015: £1,233) were payable to the fund at the balance sheet date and are included in creditors.

The average number of monthly staff employed in the period was 12 (2015: 13).

No Trustee received fees or emoluments for their services in their role as Trustee over the 15 month period (2015: nil). One member of the Board received reimbursement of expenses for a total of £194 over the 15 month period (year to March 2015: £105 to 2 members).

7 Net income/expenditure for the 15 month period ending 30 June

This is stated after charging:

	2016 £	2015 £
Depreciation	1,408	1,316
Operating lease payments	88,016	71,266
Auditors' remuneration - audit services	<u>6,475</u>	<u>4,850</u>

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

8 Fixed assets

All fixed assets are held for the use of the charity for direct charitable purposes.

	Fixtures and fittings £	Office Equipment £	Total £
Cost			
Brought forward at 1 April 2015	9,655	32,491	42,146
Additions	-	-	-
Disposals	-	-	-
Carried forward at 30 June 2016	9,655	32,491	42,146
Depreciation			
Brought forward at 1 April 2015	7,402	32,491	39,893
Charge for the period	1,408	-	1,408
Disposals	-	-	-
Carried forward at 30 June 2016	8,810	32,491	41,301
Net book value			
Carried forward at 30 June 2016	845	-	845
Brought forward at 1 April 2015	2,253	-	2,253

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

9 Movement in Funds

Current period

	Funds Brought Forward 1 April 2015 £	Income £	Expenditure £	Transfers £	Funds Carried Forward 30 June 2016 £
Restricted					
Women's Project	-	114,500	(126,0320)	24,288	12,756
Policy & Communications	-	192,810	(171,561)	-	21,249
Casework and Appeals	35,681	267,860	(208,382)	(24,288)	70,871
Office Refurbishment	6,333	-	(6,333)	-	-
Total restricted funds	42,014	575,170	(512,308)	-	104,876
Unrestricted					
Designated fixed asset fund	2,253	-	-	(1,408)	845
Total designated funds	2,253	-	-	(1,408)	845
General	136,463	640,109	(486,388)	1,408	291,592
Total unrestricted funds	138,716	640,109	(486,388)	-	292,437
Total funds	180,730	1,215,279	(998,696)	-	397,313

The transfer of £24,888 is presentational only and represents the brought forward funds at 1 April 2015 restricted towards the salary and costs of a Women's Solicitor. From 1 April 2015 this activity has been reflected above within 'Women's Project' rather than 'Casework and Appeals'. A transfer of those brought forward funds held for that purpose has been made to 'Women's Project' accordingly.

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

Prior period

	Funds Brought Forward 1 April 2014 £	Income £	Expenditure £	Transfers £	Funds Carried Forward 31 March 2015 £
Restricted					
Women's Project	-	129,500	(129,500)	-	-
Policy & Communications	-	53,873	(55,905)	2,032	-
Casework and Appeals	21,255	189,839	(175,413)	-	35,681
Office Refurbishment	-	20,000	(9,162)	(4,505)	6,333
Total restricted funds	21,255	393,212	(369,980)	(2,473)	42,014
Unrestricted					
Designated fixed asset fund	3,569	-	-	(1,316)	2,253
Total designated funds	3,569	-	-	(1,316)	2,253
General	34,153	617,216	(518,695)	3,789	136,463
Total unrestricted funds	37,722	617,216	(518,695)	2,473	138,716
Total funds	58,977	1,010,428	(888,675)	-	180,730

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

Restricted Funds

Policy & Communications

Comic Relief	Funding, in part, the salary and costs of the Policy and Research Manager
UNHCR London	Funding in part the costs of Women's Asylum News
Barrow Cadbury Trust	Funding the salary and on-costs of a Communications & Public Affairs Officer
Legal Education Foundation	Funding, in part, the costs of the Statelessness Project
ECRE	Funding in part the salary and activity costs of the Statelessness project
Nuffield Foundation	Funding in part the salary and activity costs of the Women's Project
Joseph Rowntree Trust	Funding, in part the salary and activity costs of the Statelessness project

Casework

BBC Children in Need	Funding, in part, the salary and activity costs of the post of Children's Caseworker
City Bridge Trust	Funding, in part, the destitution project
Comic Relief	Funding, in part, the salary and on-costs of a Women's Solicitor
Trust for London	Funding, in part, the salary of the post of Legal Services Manager
Lloyds Bank Foundation	Funding, in part, the salary and activity costs of a Trafficking Caseworker
Red Cross	Funding the salary and activity costs of the Family Reunion project
Big Lottery	Funding, in part, the salary and activity costs of a Triage Caseworker
St James Place Foundation	Funding, in part, the salary and activity costs of a Children's Caseworker
Evan Cornish Foundation	Funding, in part, the salary and activity costs of a Triage Caseworker
Islington Law Centre	Funding, in part, the destitution project
Richard Cloudesley Trust	Funding hardship payments for needy asylum seekers
UN Voluntary Fund for Victims of Torture	Funding, in part, the salary costs of a Triage Caseworker, Solicitor and Legal Team Manager
UNHCR	Funding, in part, the costs of the Statelessness Project

Designated funds

Fixed asset fund	Represents the unrestricted element of the net book value of fixed assets and is not freely available for the use of the charity.
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Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

10 Analysis of Net Assets Between Funds

Current period

	Unrestricted £	Restricted £	Total £
Fixed Assets	845	-	845
Current Assets	<u>451,773</u>	<u>42,014</u>	<u>493,787</u>
	302,383	42,014	344,397
Less: Current Liabilities	<u>(97,319)</u>	<u>-</u>	<u>(97,319)</u>
	<u>355,299</u>	<u>42,014</u>	<u>397,313</u>

Prior period

	Unrestricted £	Restricted £	Total £
Fixed Assets	2,253	-	2,253
Current Assets	<u>300,130</u>	<u>42,014</u>	<u>342,144</u>
	302,383	42,014	344,397
Less: Current Liabilities	<u>(163,667)</u>	<u>-</u>	<u>(163,667)</u>
	<u>138,716</u>	<u>42,014</u>	<u>180,730</u>

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

11 Status

The company is limited by guarantee and is a registered charity, number 328729. In accordance with the Memorandum and Articles of Association every member of the company undertakes to contribute an amount not exceeding £5 in the event that the company is wound up while he or she is a member or within one year after ceasing to be a member.

12 Financial commitments

At the reporting end date the company had the following total future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Property £	Other £	June 2016 Total £	March 2015 Total £
Less than one year	67,000	4,266	71,266	71,266
Between two and five years	268,000	6,399	274,399	279,732
After five years	50,250	-	50,250	134,000
	<u>385,250</u>	<u>10,665</u>	<u>395,915</u>	<u>484,998</u>

13 Post balance sheet events

All operations, assets and liabilities of the Charity were transferred to Migrants Resource Centre (UK company registered by Guarantee no. 01911662 and Charity no. 291789) on 1 July 2016.

Asylum Aid

Notes to the accounts (continued)

For the 15 month period ended 30 June 2016

14 Statement of financial activities – prior period

	Unrestricted Funds £	Year to 31 March 2015 Restricted Funds £	Total Funds £
Income			
Donations and legacies			
Advice, information and casework	-	152,885	152,885
Policy and campaigns	-	168,078	168,078
Donations and grants	225,569	20,000	245,569
Membership and supporters	58,825	-	58,825
Charitable activities:			
Advice, information and casework	324,987	36,954	361,941
Policy and campaigns	3,225	15,295	18,520
Other income	4,610		4,610
Total income	617,216	393,212	1,010,428
Expenditure			
Raising funds			
Cost of raising funds	125,389	-	125,389
Charitable activities			
Advice, information and casework	201,618	311,182	512,800
Policy & campaigns	191,688	58,798	250,486
Total expenditure	518,695	369,980	888,675
Net income/expenditure	98,521	23,232	121,753
Transfers between funds	2,473	(2,473)	-
Net movement in funds	100,994	20,759	121,753
Total funds at 1 April	37,722	21,255	58,977
Total funds at 31 March	138,716	42,014	180,730