
ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2016

Company number: 08102411
Charity number: 1151675

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

YEAR ENDED 30 NOVEMBER 2016

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ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT

Year ended 30 November 2016

The Trustees who are also the directors of the charitable company, present their report and accounts for the year ended 30 November 2016.

Reference and Administrative Information

Charity name	Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited
Charity Registration Number	1151675
Company Registration Number	08102411
Registered office and place of business	232 Hornsey Road London N7 7LL
Board of Trustees	Pragna Patel (Chair) Thomas Syrett (Treasurer) Naomi Cunningham Jennifer Craig (appointed 20 October 2015) Timothy Gosling (resigned 17 January 2017) Anitha Sundari (appointed 23 May 2017) Natalia Dawkins (appointed 25 July 2017) Lucy Walford (appointed 23 May 2017) Neela Stansfield (appointed 17 October 2017)
Staff	Jamila Duncan-Bosu Clara Connolly Emily-Anna Gibbs Victoria Marks Juliette Nash Paul Keeley Catherine Ingrams Carita Thomas Kalvir Kaur
Company Secretary	Emily-Anna Gibbs
Independent Examiner	Anne Harraghy PK Audit LLP Chartered Accountants 22 The Quadrant Richmond Surrey TW9 1BP
Banker	The Co-operative Bank PLC Business Direct PO Box 250 Skelmersdale WN8 6WT

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

Year ended 30 November 2016

Structure, governance and management

Organisation

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 Management Team within its staff.

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.

Recruitment and appointment of 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.

Governing document

The charity is constituted as a company limited by guarantee with charitable status, having no share capital. 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.

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 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.

Objectives and Activities

Objectives

ATLEU's charity purposes as set out in the objects contained in the company's memorandum of association are to promote the interests 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 carrying 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.

Activities

The activities carried out in furtherance of these objectives are set out below. In brief, they are as follows:

- Providing legal advice and representation to victims of trafficking and labour exploitation;
- Operating a telephone advice line for those agencies providing support to victims of trafficking and labour exploitation;
- Conducting strategic litigation to enhance victims' rights and convening strategic litigation practitioner groups;
- Raising public awareness on issues affecting victims of trafficking by preparing publications, participating in discussions and debates and conducting training on issues affecting victims;
- Informing the Home Office and other agencies about issues faced by victims of trafficking and labour exploitation.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT - CONTINUED

Year ended 30 November 2016

ATLEU's principal activities have been carried out at its offices, 232 Hornsey Road, London N7 7LL.

Priorities for the current year

ATLEU's priorities for the current year are to:

- continue to represent victims of trafficking in asylum, immigration, employment and discrimination claims as well as claims for compensation against traffickers in the civil courts;
- continue to represent the interests of victims seeking legal aid, including where necessary bringing legal challenges;
- provide information on our experience of representing victims of trafficking to government agencies and parliament, particularly in relation to the Modern Slavery Act and the Great Repeal Bill;
- continue to build relationships with trafficking support providers, and to work to improve provision of legal advice and representation for victims of trafficking in "advice deserts", especially outside London;
- to develop ATLEU's sustainability, including planning and establishing an organisation linked to ATLEU capable of charging privately paying clients of means, with a view to that organisation providing an alternative funding stream to subsidise ATLEU's core activities and to further its objectives.

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.

Finance

Reserves policy

The directors note that ATLEU carries relatively substantial reserves. However, much of this is in the form of unrealised Work in Progress. The directors' policy is to build up sufficient cash reserves to deal with 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.

Responsibilities of the Board of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

Responsibilities of the Directors

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

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

In preparing those financial statements, the directors 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Plans for the Future

The trustees intend to build on the charity's results by continuing to provide legal advice and representation to victims of trafficking and labour exploitation, including strategic cases.



Signed on behalf of the Board
Pragna Patel

Director and trustee

Date: 29 November 2017 .

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ANTI-TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

YEAR ENDED 30 NOVEMBER 2016

I report on the accounts of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited for the Year ended 30 November 2016, which are set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under s145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. Harraghy

Anne Harraghy BA FCA
PK Audit LLP
Chartered Accountants
22 The Quadrant
Richmond
Surrey
TW9 1BP

Date 29.11.17

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

Year ended 30 November 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Unrestricted Funds £	Restricted Funds £	Total 2015 £
Incoming resources							
Incoming resources from generating funds:							
<i>Voluntary income</i>							
Donations	10	39,271	-	39,271	30,367	-	30,367
Grants receivable		-	111,577	111,577	15,159	105,725	120,884
Investment income		39,271	111,577	150,848	45,526	105,725	151,251
Bank interest receivable		40	-	40	25	-	25
Total incoming resources from generated funds		39,311	111,577	150,888	45,551	105,725	151,276
Total incoming resources from charitable activities							
Fees and work in progress		130,048	-	130,048	169,973	-	169,973
Total incoming resources	2	169,359	111,577	280,936	215,524	105,725	321,249
Resources expended							
Costs of generating voluntary income							
Total charitable activities	3	133,869	111,577	245,446	89,620	105,725	195,345
Governance costs	3	6,250	-	6,250	4,750	-	4,750
Total resources expended	3	140,119	111,577	251,696	94,370	105,725	200,095
Net incoming resources for the year		29,240	-	29,240	121,154	-	121,154
TOTAL FUNDS AT 1 DECEMBER 2015		257,887	-	257,887	136,733	-	136,733
TOTAL FUNDS AT 30 NOVEMBER 2016		287,127	-	287,127	257,887	-	257,887

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The company has no recognised gains and losses other than the profit or loss for the year.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

BALANCE SHEET

As at 30 November 2016

	Note	30 November 2016 £	30 November 2015 £
Current assets			
Work in progress	6	241,346	217,690
Debtors	7	105,846	100,788
Cash at bank		22,105	35,603
		<u>369,297</u>	<u>354,081</u>
Creditors: amounts falling due within one year	8	<u>(82,170)</u>	<u>(96,194)</u>
Current assets less current liabilities		287,127	257,887
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>287,127</u>	<u>257,887</u>
FUNDS			
General Funds		<u>287,127</u>	<u>257,887</u>
TOTAL FUNDS		<u>287,127</u>	<u>257,887</u>

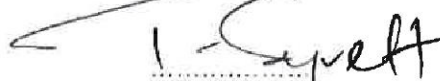
The trustees have prepared financial statements in accordance with section 477 of the Companies Act 2006 and s 132 of the Charities Act. These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

Approved by the Trustees on 2/11/2017 and signed on its behalf by





Pragna Patel
Director and Trustee
Company Number 08102411



Thomas Syrett
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2016

1 Accounting policies

Company Information

Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited is a charitable company limited by guarantee. The registered office is 232 Hornsey Road London N7 7LL.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £1.

Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The trustees are confident of the recoverability of the amount of Work in Progress and Trade Debtors stated in the accounts and on that basis they consider it appropriate to prepare the financial statements on a going concern basis.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities when:

- the charitable company is legally entitled to the income
- there is sufficient certainty that receipt of the income is considered probable
- the amount can be measured reliably.

Income is deferred and carried forward to the relevant accounting period where it is received in advance of the period to which it relates.

1.3 Donated services

Donated services are recognised as income when the charity has unconditional control over the item. They are recognised on the basis of the value of the gift to the charity i.e. the amount that the charity would have been willing to pay on the open market.

1.4 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of charitable activities comprise direct costs incurred in complying with the charity's objectives.

Governance costs include those costs associated with the governance of the charitable company and include independent examination fees.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2016

1.5 VAT

Irrecoverable input VAT is included in expenditure on the basis of the costs to which it relates.

1.6 Funds

Unrestricted funds represent funds that are expendable at the discretion of the trustees in the furtherance of the objects of the charitable company. Such funds may be held to finance both working capital and capital investment.

1.7 Work in progress

Work in progress represents the fees which remain unbilled at the balance sheet date and is valued at cost plus attributable profit.

2 Income

All income was derived from the main objectives of the charitable company - namely, providing legal advice and representation.

All income from generated funds arises in the United Kingdom.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2016

3 Total resources expended

	Fee income	Governance	Restricted	Total 2016	Fee income	Governance	Restricted	Total 2015
	£	£	£	£	£	£	£	£
Salaries and NIC's	86,507	-	99,234	185,741	65,356	-	100,265	165,621
Computer costs	1,675	-	419	2,094	-	-	-	-
Disbursements not recoverable	3,000	-	-	3,000	1,670	-	-	1,670
Rent and utilities	29,680	-	7,420	37,100	21,840	-	5,460	27,300
Subscriptions	474	-	118	592	695	-	-	695
Volunteers expenses and travel	2,042	-	511	2,553	1,656	-	-	1,656
Practising certificates	2,019	-	505	2,524	2,438	-	-	2,438
Professional indemnity insurance	1,467	-	367	1,834	1,497	-	-	1,497
Library	19	-	5	24	140	-	-	140
Quality mark	159	-	39	198	-	-	-	-
Postage	938	-	234	1,172	1,154	-	-	1,154
Stationery	459	-	115	574	664	-	-	664
Training	395	-	99	494	91	-	-	91
Sundry	1,876	-	469	2,345	3,437	-	-	3,437
Bank charges	6	-	-	6	2	-	-	2
Accountancy	-	6,250	-	6,250	-	4,750	-	4,750
Professional fees	8,168	-	2,042	10,210	12,400	-	-	12,400
Bad debts	(5,015)	-	-	(5,015)	(23,420)	-	-	(23,420)
	133,869	6,250	111,577	251,696	89,620	4,750	105,725	200,095

Allocation of support costs: 20% of the following costs have been allocated to Restricted Funds:

Computer costs, Rent and utilities, Subscriptions, Volunteers expenses, Practising certificate costs, Professional Indemnity Insurance, Library, Quality Mark, Postage, Stationery, Training, Sundry expenses and Professional fees. The balance of restricted fund costs comprises salary costs.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 30 November 2016

4 Staff costs

There were 9 (2015: 6) employees during the year. No employee earned more than £60,000 per annum in the year.

With a view to supporting the organisation, the managing solicitors agreed to donate part of their salaries totalling £26,200 to the charity. The contribution was included as a donation to the charity in 2015. The cost was previously included in the accounts when the charge arose.

5 Net incoming resources

	2016	2015
	£	£

The following items are included in arriving at net incoming resources

Independent Examiner's fee	1,000	1,000
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6 Work in progress

	2016	2015
	£	£

Unbilled fees less bad debt provision	241,346	217,690
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7 Debtors

	2016	2015
	£	£

Trade debtors	95,099	98,927
Other debtors	10,747	1,861
	105,846	100,788

8 Creditors: amounts falling due within one year

	2016	2015
	£	£

Trade creditors	-	-
Taxation and social security	15,719	18,439
Deferred income	1,676	58,529
Accruals	12,192	3,000
Other creditors	52,583	16,093
	82,170	96,194

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**Year ended 30 November 2016****8 Creditors: amounts falling due within one year (continued)**

At 30 November 2016, the charity held £86,569, (2015:£77,739) of client balances. The balances are not included as part of the charity's own activities.

9 Restricted Funds

	At 1 December 2015	Incoming Resources	Resources Expended	At 30 November 2016
Lloyds Foundation	-	18,436	(18,436)	-
Metropolitan Migration Foundation	-	4,360	(4,360)	-
AB Charitable Trust	-	3,333	(3,333)	-
Samworth Foundation	-	40,000	(40,000)	-
The Legal Education Foundation	-	23,448	(23,448)	-
Trust for London	-	22,000	(22,000)	-
	-	111,577	111,577	-

Restricted funds received in the year comprise:

Lloyds Foundation

Purpose: two days per week of an immigration lawyer's time over the course of two years including overheads.

Metropolitan Migration Foundation

Purpose: casework and representation of victims of trafficking and labour exploitation.

AB Charitable Trust

Purpose: casework and representation of victims of trafficking and labour exploitation

Samworth Foundation

Purpose: to contribute to the salary of a housing solicitor, once appointed.

The Legal Education Foundation

Purpose: to develop and deliver a programme of training modules to build the capacity of support providers and legal practitioners to assist victims across the UK, supported by the development of an online "Anti Trafficking Hub", where legal practitioners and support providers will have access to a library of resources.

Trust for London

Purpose: for core costs to bring strategic legal challenges and contribute to campaigns to enhance and clarify the rights of victims of trafficking.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

10 Capital and financial commitments

There was no capital expenditure contracted for but not provided for in the accounts at 30 November 2016.

11 Members

The charity is incorporated as a company limited by guarantee having no share capital. In accordance with the Memorandum of Association every member is liable to contribute a sum of £1 in the event of the company being wound up while he/she is a member or within one year afterwards.

13 Taxation

The charity's activities are exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988, to the extent that they relate to its charitable objects.