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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2017

Company number: 08102411
Charity number: 1151675

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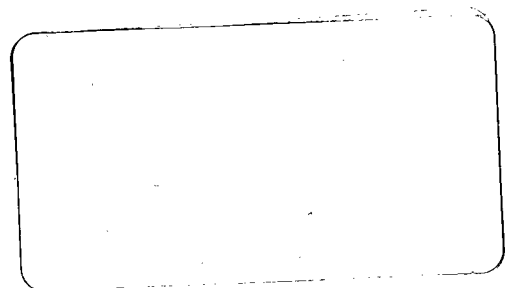
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ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

YEAR ENDED 30 NOVEMBER 2017

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ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT

Year ended 30 November 2017

The Trustees who are also the directors of the charitable company, present their report and accounts for the year ended 30 November 2017.

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** 1 Rushworth Street
London
SE1 0RB

Board of Trustees Pragna Patel (chair)
Thomas Syrett (Treasurer)
Naomi Cunningham (appointed 28 November 2012)
Jennifer Craig (appointed 20 October 2015)
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
Emily-Anna Gibbs
Victoria Marks
Juliette Nash
Carita Thomas
Julian Bild
Siobhan Poll
Esther McConnell
Claire Sephton
Wendy Pettifer

Company Secretary Emily-Anna Gibbs

Independent Examiner Anne Harraghy
PK Audit LLP
Chartered Accountants
1 Parkshot
Richmond
Surrey
TW9 2RD

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 2017

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.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT (CONTINUED)

Year ended 30 November 2017

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

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; and 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 :

- 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;

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT - CONTINUED

Year ended 30 November 2017

- 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;

ATLEU currently has 250 legal matters open. In 2017 ATLEU assisted 116 clients.

Priorities for the current year

ATLEU's priorities for the current year are to:

- continue to advise and represent victims of trafficking and modern slavery on immigration, housing and compensation matters;
- continue to assist victims of trafficking and modern slavery to seek legal aid and where necessary represent them to bring legal challenges against refusals of legal aid;
- continue to work to influence government particularly in relation to legislation around Brexit, legal aid, and reforms to the National Referral Mechanism;
- continue to build capacity in support providers and the legal sector to better meet the needs of victims of trafficking and modern slavery, through second tier advice, training sessions and ATLEU's Information resource, ATHUB;
- to establish an office in the North of England to further representation of victims of trafficking and modern slavery where victims currently struggle to access specialist advice;
- to develop operations to improve the charity's efficiency and work;
- and to continue to develop ATLEU's trading subsidiary to increase revenue to support the charity.

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 the appearance of relatively substantial reserves. However, 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.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT - CONTINUED

Year ended 30 November 2017

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.

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.

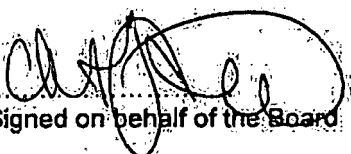
ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT - CONTINUED

Year ended 30 November 2017

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

Neela Stansfield

Director and trustee

Date: 24/8/18

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 2017**

I report on the accounts of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited for the Year ended 30 November 2017, which are set out on pages 7 to 15.

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 in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 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.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 seeking explanations from the 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 material matters have come to my attention which give me cause to believe that, in any material respect:
accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
the accounts do not accord with such records; or
the accounts do not comply with relevant accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of the independent examination; or
the accounts have not been prepared in accordance with the and with the Charities SORP (FRS102).

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.

A. Harraghy

Anne Harraghy BA FCA
PK Audit LLP
Chartered Accountants
1 Parkshot
Richmond
Surrey
TW9 2RD

Date *29/8/18*

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
Year ended 30 November 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Incoming resources							
<i>Voluntary income</i>							
Donations		25,047	-	25,047	39,271	-	39,271
Grants receivable	11	12,000	115,053	127,053	-	111,577	111,577
		<u>37,047</u>	<u>115,053</u>	<u>152,100</u>	<u>39,271</u>	<u>111,577</u>	<u>150,848</u>
Investment income							
Bank interest receivable		31	-	31	40	-	40
Total incoming resources from generated funds		37,078	115,053	152,131	39,311	111,577	150,888
Total incoming resources from charitable activities							
Fees and work in progress	3	273,395	-	273,395	130,048	-	130,048
Total incoming resources	2	310,473	115,053	425,526	169,359	111,577	280,936
Expenditure							
Direct costs	4	247,649	-	247,649	-	-	-
Total charitable activities	5	215,078	94,641	309,719	133,869	111,577	245,446
Governance costs	5	12,223	-	12,223	6,250	-	6,250
Total resources expended		474,950	94,641	569,591	140,119	111,577	251,696
Net incoming resources for the year		(164,477)	20,412	(144,065)	29,240	-	29,240
TOTAL FUNDS AT 1 DECEMBER 2016		287,127	-	287,127	257,887	-	257,887
TOTAL FUNDS AT 30 NOVEMBER 2017		122,650	20,412	143,062	287,127	-	287,127

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 2017

	Note	30 November 2017 £	30 November 2016 £
Tangible fixed assets	8	1,464	-
Current assets			
Work in progress	9	157,502	241,346
Debtors	10	10,264	105,846
Cash at bank		21,837	22,105
		<u>189,603</u>	<u>369,297</u>
Creditors: amounts falling due within one year	11	(48,005)	(82,170)
		<u>141,598</u>	<u>287,127</u>
Current assets less current liabilities			
		<u>143,062</u>	<u>287,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>143,062</u>	<u>287,127</u>
FUNDS			
General Funds		122,650	287,127
Restricted Funds	12	20,412	
TOTAL FUNDS		<u>143,062</u>	<u>287,127</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. The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the board of Trustees on 29/8/18 and signed on its behalf by


Neela Stansfield
Director and Trustee
Company Number 08102411


Thomas Syrett
Treasurer

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED**CASHFLOW STATEMENT****YEAR ENDED 30 NOVEMBER 2017**

	£ 2017	£ 2017	£ 2016	£ 2016
Net cash used in operating activities		1,324		(13,538)
Cash flows from investing activities				
Interest income	31		40	
Purchase of tangible fixed assets	(1,623)		-	
Net cash used by investing activities		(1,592)		40
Cash and cash equivalents at the beginning of the year		22,105		35,603
Total cash and cash equivalents at the end of the year		<u>21,837</u>		<u>22,105</u>
Reconciliation of net cash used in operating activities				
Net movement in funds		(144,065)		29,240
Add back depreciation		159		-
Deduct interest income		(31)		(40)
Decrease / (increase) in debtors		95,582		(5,056)
(Decrease) / Increase in creditors		(34,165)		(14,024)
Decrease / (Increase) in Work in progress		83,844		(23,658)
Net cash used in operating activities		<u>1,324</u>		<u>(13,538)</u>

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2017

1 Accounting policies

Company Information

Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited is a charitable company limited by guarantee. The registered office is 1 Rushworth Street London SE1 0RB.

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 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 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 2017

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 fees (but not disbursements) 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.
All income from generated funds arises in the United Kingdom.

3 Fees and Work in Progress

	<u>2017</u>	<u>2016</u>
Legal Help profit costs	59,447	-
Disbursements recoverable	148,130	57,656
Profit costs	60,944	72,092
Training	4,874	300
	<u>273,395</u>	<u>130,048</u>

Legal help work has been included in fee income when received in the year:

4 Direct costs

	<u>2017</u>	<u>2016</u>
Recoverable disbursements	245,487	-
	<u>245,487</u>	<u>-</u>

Expenditure on disbursements to date has been shown as direct costs in 2017, rather than being treated as debtors at the year end. The expenditure is all considered recoverable.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
Year ended 30 November 2017

5 Charitable expenditure and Governance Costs

	Fee income	Governance	Restricted	Total	Fee income	Governance	Restricted	Total
	2017			2017	2016			2016
	£	£	£	£	£	£	£	£
Salaries and NIC's	162,268	-	81,854	244,122	86,507	-	99,234	185,741
Pension costs	426	-	107	533	-	-	-	-
Computer costs	2,779	-	695	3,474	1,675	-	419	2,094
Disbursements not recoverable	-	-	-	-	3,000	-	-	3,000
Rent and utilities	33,169	-	8,292	41,461	29,680	-	7,420	37,100
Subscriptions	420	-	105	525	474	-	118	592
Volunteers expenses and travel	1,454	-	363	1,817	2,042	-	511	2,553
Practising certificates	1,526	-	382	1,908	2,019	-	505	2,524
Professional Indemnity insurance	2,344	-	586	2,930	1,467	-	367	1,834
Library	138	-	34	172	19	-	5	24
Quality mark	-	-	-	-	159	-	39	198
Postage	2,712	-	678	3,390	938	-	234	1,172
Stationery	28	-	7	35	459	-	115	574
Vat surcharge	-	2,442	-	2,442	-	-	-	-
Training and accreditation	3,074	-	769	3,843	395	-	99	494
Sundry	650	-	161	811	1,876	-	469	2,345
Bank charges	54	-	-	54	69	-	-	6
Bookkeeping and accountancy	-	9,781	-	9,781	-	6,250	-	6,250
Professional fees	461	-	-	461	8,168	-	2,042	10,210
Bad debts	-	-	-	-	(5,015)	-	-	(5,015)
Advertising	602	-	151	753	-	-	-	-
Recruitment	473	-	118	591	-	-	-	-
Saltworks costs	983	-	-	983	-	-	-	-
Telephone	1,358	-	339	1,697	-	-	-	-
Depreciation	159	-	-	159	-	-	-	-
	215,078	12,223	94,641	321,942	133,869	6,250	111,577	251,696

Allocation of support costs: 20% of the costs as set out above have been allocated to Restricted Funds; 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 2017

6 Staff costs

There were 11 (2016: 9) employees during the year. No employee earned more than £60,000 per annum in the year. The number of employees includes several part time members of staff.

7 Net Incoming resources

2017	2016
£	£

The following items are included in arriving at net incoming resources

Depreciation	159	-
Independent Examiner's fee	<u>1,500</u>	<u>1,000</u>

8 Tangible fixed assets

	Computer	Office	Total
	£	£	£
Cost			
As at 1 Dec 2016	-	-	-
Additions	<u>830</u>	<u>793</u>	<u>1,623</u>
	<u>830</u>	<u>793</u>	<u>1,623</u>

Accumulated Depreciation

As at 1 Dec 2016	-	-	-
Charge for the year	<u>142</u>	<u>17</u>	<u>159</u>
	<u>142</u>	<u>17</u>	<u>159</u>

Net book value

As at 30 November 2017	<u>688</u>	<u>776</u>	<u>1,464</u>
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9 Work in progress

2017	2016
£	£

Unbilled fees	<u>157,502</u>	<u>241,346</u>
	<u>157,502</u>	<u>241,346</u>

Work in progress comprises certificated work which remained unbilled as at 30 November 2017. It is net of a bad debt provision of £nil (2017 15%).

10 Debtors

2017	2016
£	£

Trade debtors	9,545	95,099
Other debtors	<u>719</u>	<u>10,747</u>
	<u>10,264</u>	<u>105,846</u>

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 30 November 2017

11	Creditors: amounts falling due within one year	2017	2016
		£	£
	Trade creditors	14,366	-
	Taxation and social security	1,296	15,719
	Deferred income	-	1,676
	Accruals	13,488	12,192
	Other creditors	18,855	52,583
		<u>48,005</u>	<u>82,170</u>

At 30 November 2017, the charity held £85,343, (2016:£86,569) of client balances. The balances are not included as part of the charity's own activities.

12 Restricted Funds

	At 1 December 2016	Incoming Resources	Resources Expended	At 30 November 2017
Lloyds Foundation	-	1,676	(1,676)	-
Metropolitan Migration Foundation	-	23,736	(15,824)	7,912
Jean Paul Getty	-	20,000	(19,167)	833
Samworth Foundation	-	20,000	(8,333)	11,667
The Legal Education Foundation	-	27,508	(27,508)	-
Trust for London	-	22,133	(22,133)	-
	<u>-</u>	<u>115,053</u>	<u>(94,641)</u>	<u>20,412</u>

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.

Jean Paul Getty

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

Samworth Foundation

Purpose: originally to contribute to the salary of a housing solicitor. Repurposed to contribute to the salary of a Head of Operations.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 30 November 2017

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.

The Legal Education Foundation: Justice First Fellow

Purpose: to fund a training contract with ATLEU.

Trust for London

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

Unrestricted Funds:

In addition to various generous donations, ATLEU received £10,000 from the London Legal Support Trust in an unrestricted grant as part of their Centres of Excellence scheme.

13 Capital and financial commitments

There was no capital expenditure contracted for but not provided for in the accounts at 30 November 2017.

14 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.

15 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.