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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2018

Company number: 08102411
Charity number: 1151675

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

YEAR ENDED 30 NOVEMBER 2018

CONTENTS

	Page
Directors' and Trustees' Report	1-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flow	10
Notes forming part of the financial statements	11-16

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

DIRECTORS' AND TRUSTEES' REPORT

Year ended 30 November 2018

The Trustees who are also the directors of the charitable company, present their report and accounts for the year ended 30 November 2018.

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 Esther McConnell Claire Sephton Wendy Pettifer Tomas Weber Marsha Lowe Siobhan Poll
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 2018

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 Director.

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

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 2018

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 2018

- 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 2018 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 2018

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 2018

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

Thomas Syrett

Director and Treasurer

Date: 16/5/2019

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 2018**

I report to the charity trustees on my examination of the accounts of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited for the Year ended 30 November 2018, which are set out on pages 8 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- 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 under 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 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. E. Harraghy

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

Date 24.05.2019

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

Year ended 30 November 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Incoming resources							
<i>Voluntary income</i>							
Donations	12	41,822	-	41,822	25,047	-	25,047
Grants receivable		10,000	153,484	163,484	12,000	115,053	127,053
		51,822	153,484	205,306	37,047	115,053	152,100
Investment income							
Bank interest receivable		-	-	-	31	-	31
Total incoming resources from generated funds		51,822	153,484	205,306	37,078	115,053	152,131
Total incoming resources from charitable activities							
Fees and work in progress	3	244,603	-	244,603	273,395	-	273,395
Total incoming resources	2	296,425	153,484	449,909	310,473	115,053	425,526
Expenditure							
Direct costs	4	72,610	-	72,610	247,649	-	247,649
Total charitable activities	5	153,085	136,147	289,232	215,078	94,641	309,719
Governance costs	5	9,550	-	9,550	12,223	-	12,223
Total resources expended		235,245	136,147	371,392	474,950	94,641	569,591
Net incoming resources for the year		61,180	17,337	78,517	(164,477)	20,412	(144,065)
TOTAL FUNDS AT 1 DECEMBER 2017		122,650	20,412	143,062	287,127	-	287,127
TOTAL FUNDS AT 30 NOVEMBER 2018		183,830	37,749	221,579	122,650	20,412	143,062

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

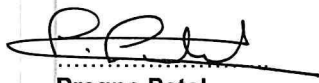
BALANCE SHEET

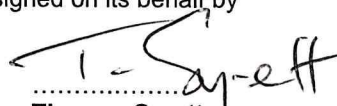
As at 30 November 2018

	Note	30 November 2018 £	30 November 2017 £
Tangible fixed assets	8	1,771	1,464
Current assets			
Work in progress	9	180,818	157,502
Debtors	10	5,489	10,264
Cash at bank		65,357	21,837
		<u>251,664</u>	<u>189,603</u>
Creditors: amounts falling due within one year	11	(31,856)	(48,005)
		<u>219,808</u>	<u>141,598</u>
Current assets less current liabilities			
		<u>221,579</u>	<u>143,062</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
FUNDS			
General Funds		183,830	122,650
Restricted Funds	12	37,749	20,412
TOTAL FUNDS		<u>221,579</u>	<u>143,062</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 16/5/2019 and signed on its behalf by


Pragna Patel
 Director and Chair of Trustees
 Company Number 08102411


Thomas Syrett
 Treasurer

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

CASHFLOW STATEMENT

YEAR ENDED 30 NOVEMBER 2018

	£ 2018	£ 2018	£ 2017	£ 2017
Net cash used in operating activities		44,290		1,324
Cash flows from investing activities				
Interest income	-		31	
Purchase of tangible fixed assets	(770)		(1,623)	
Net cash used by investing activities		(770)		(1,592)
Cash and cash equivalents at the beginning of the year		21,837		22,105
Total cash and cash equivalents at the end of the year		65,357		21,837
Reconciliation of net cash used in operating activities				
Net movement in funds		78,517		(144,065)
Add back depreciation		463		159
Deduct interest income		-		(31)
Decrease / (increase) in debtors		4,775		95,582
(Decrease) / Increase in creditors		(16,149)		(34,165)
Decrease / (Increase) in Work in progress		(23,316)		83,844
Net cash used in operating activities		44,290		1,324

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 November 2018

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 2018

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) from certificated legal aid files which remain unbilled at the balance sheet date and is valued at cost plus attributable profit.

Certificated legal aid files can be billed once the file is closed and payments on account on open files can be requested on each file twice in a twelve month period up to 75% of the amount granted on the certificate.

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

	£ 2018	£ 2017
Legal Help income	54,039	59,447
Disbursements recoverable	85,822	148,130
Other legal income	71,480	144,788
Increase/(decrease) in work in progress	23,316	(83,844)
Training	9,946	4,874
	<u>244,603</u>	<u>273,395</u>

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

4 Direct costs

	£ 2018	£ 2017
Recoverable disbursements	72,610	245,487
	<u>72,610</u>	<u>245,487</u>

Expenditure on disbursements to date has been shown as direct costs in 2018, 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 2018

5 Charitable expenditure and Governance Costs

	Unrestricted £	Governance £	Restricted £	Total 2018 £	Unrestricted £	Governance £	Restricted £	Total 2017 £
Salaries and NIC's	100,979	-	123,663	224,642	162,268	-	81,854	244,122
Pension costs	1,861	-	465	2,326	426	-	107	533
Computer costs	558	-	140	698	2,779	-	695	3,474
Disbursements not recoverable	19	-	4	23	-	-	-	-
Rent and utilities	19,286	-	4,822	24,108	33,169	-	8,292	41,461
Subscriptions	550	-	137	687	420	-	105	525
Volunteers expenses and travel	1,657	-	414	2,071	1,454	-	363	1,817
Practising certificates	2,518	-	629	3,147	1,526	-	382	1,908
Professional indemnity insurance	1,597	-	399	1,996	2,344	-	586	2,930
Library	153	-	38	191	138	-	34	172
Quality mark	-	-	-	-	-	-	-	-
Postage	2,058	-	515	2,573	2,712	-	678	3,390
Stationery	2,928	-	732	3,660	28	-	7	35
Vat surcharge	-	-	-	-	-	2,442	-	2,442
Bad debts	9,811	-	2,453	12,264	-	-	-	-
Training and accreditation	759	-	190	949	3,074	-	769	3,843
Sundry	764	-	191	955	650	-	161	811
Bank charges	-	-	-	-	54	-	-	54
Accountancy and independent examination fees	-	9,550	-	9,550	-	9,781	-	9,781
Professional fees	328	-	82	410	461	-	-	461
Advertising	3,251	-	813	4,064	602	-	151	753
Recruitment	503	-	126	629	473	-	118	591
Saltworks costs	1,709	-	-	1,709	983	-	-	983
Telephone	1,333	-	333	1,666	1,358	-	339	1,697
Depreciation	463	-	-	463	159	-	-	159
	153,085	9,550	136,147	298,782	215,078	12,223	94,641	321,942

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 2018

6 Staff costs

There were 10 (2017: 11) 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

	2018	2017
	£	£
The following items are included in arriving at net incoming resources		
Depreciation	463	159
Independent Examiner's fee	<u>1,500</u>	<u>1,500</u>

8 Tangible fixed assets

	Computer	Office	Total
	£	£	£
Cost			
As at 1 Dec 2017	830	793	1,623
Additions	<u>495</u>	<u>275</u>	<u>770</u>
	<u>1,325</u>	<u>1,068</u>	<u>2,393</u>

Accumulated Depreciation

As at 1 Dec 2017	142	17	159
Charge for the year	<u>262</u>	<u>201</u>	<u>463</u>
	<u>403</u>	<u>219</u>	<u>622</u>

Net book value

As at 30 November 2018	<u>922</u>	<u>849</u>	<u>1,771</u>
------------------------	------------	------------	--------------

9 Work in progress

	2018	2017
	£	£
Unbilled fees	<u>180,818</u>	<u>157,502</u>
	<u>180,818</u>	<u>157,502</u>

Work in progress comprises certificated work which remained unbilled as at 30 November 2018. It is net of a bad debt provision of £nil (2017 £nil).

10 Debtors

	2018	2017
	£	£
Trade debtors	2,247	9,545
Other debtors	<u>3,241</u>	<u>719</u>
	<u>5,489</u>	<u>10,264</u>

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 30 November 2018

11	Creditors: amounts falling due within one year	2018	2017
		£	£
	Trade creditors	68	14,366
	Taxation and social security	6,742	1,296
	Accruals	14,300	13,488
	Other creditors	10,746	18,855
		<u>31,856</u>	<u>48,005</u>

At 30 November 2018, the charity held £128,867, (2017:£ 85,343) of client balances. The balances are not included as part of the charity's own activities.

12	Restricted Funds	At 1 December 2017	Incoming Resources	Resources Expended	At 30 November 2018
	Metropolitan Migration Foundation	7,912	-	(7,912)	-
	Jean Paul Getty	833	-	(833)	-
	Samworth Foundation	11,667	-	(11,667)	-
	Maingot Trust	-	10,000	-	10,000
	Esmee Fairbairn Foundation	-	44,013	(18,339)	25,674
	Trust for London	-	56,134	(56,134)	-
	TLEF Anti Trafficking Hub	-	14,115	(14,115)	-
	TLEF Improving Legal Provision	-	7,584	(6,009)	1,575
	TLEF Justice First Fellowship	-	21,138	(21,138)	-
	SYPCC Grant	-	500	-	500
		<u>20,412</u>	<u>153,484</u>	<u>(136,147)</u>	<u>37,749</u>

Restricted funds

Restricted funds received in the year comprise:

Maingot Trust

Purpose: to provide advice on negative trafficking decisions.

Esmee Fairbairn Foundation

Purpose: towards core costs to support the legal needs of victims of trafficking.

Trust for London

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

The Legal Education Foundation: Anti Trafficking Hub

Purpose: to develop and deliver training modules and an information resource, ATHUB.

The Legal Education Foundation: Improving Legal Provision

Purpose: to improve legal provision for victims of trafficking and labour exploitation.

ANTI TRAFFICKING AND LABOUR EXPLOITATION UNIT (ATLEU) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 30 November 2018

The Legal Education Foundation: Justice First Fellowship

Purpose: To provide training and salary of Justice First Fellow.

South Yorkshire Police and Crime Commissioner Grant

Purpose: to provide legal advice for potential victims of trafficking in South Yorkshire.

Metropolitan Migration Foundation

Purpose: towards casework and representation of victims of trafficking.

Jean Paul Getty

Purpose: towards casework and representation of victims of trafficking.

Samworth Foundation:

Purpose: to contribute to the salary of Head of Operations.

Unrestricted funds:

In addition to various generous donations, ATLEU received £10,000 from the London Legal Support Centre 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 2018.

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.

16 Related party transactions

One trustee, Jennifer Craig, was paid £287 during the year in respect of expenses reimbursed (2017 £nil).