

**COMPANY REGISTRATION NUMBER 5447875**

**ASYLUM JUSTICE**

**COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS**

**31 JANUARY 2019**

**Charity Number 1112026**

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CONTENTS	PAGES
	1
Members of the Board and professional advisers Trustees Annual Report (incorporating the director's report)	2a to 2l
Independent examiner's report to the members	3
Statement of financial activities (incorporating the income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6-10
The following pages do not form part of the financial statements	11
Detailed statement of financial activities	12-14

## **ASYLUM JUSTICE LIMITED ANNUAL REPORT**

For the year ended 31 January 2019

The Board of Trustees of Asylum Justice present their annual report and accounts for the year ending 31st January 2019 and confirm that they comply with the requirements of the Charities Act 2011, and the Charities SORP 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Company Name: Asylum Justice Limited

Company Registration Number: 5447875

Charity Registration Number: 1112026

Office of the OISC Registration Number: N200800025

Registered Office Roblins, 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff, CF23 7HA

Office: Portland House, 113-116 Bute Street, Cardiff, CF10 5EQ

Bankers: CAF

Accountants: Roblins, 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff, CF23 7HA

### **THE TRUSTEES**

Bernadette Rainey (Chair)

Amie Jordan (Treasurer)

Sian Summers-Rees

Victoria Goodban

Fermmigje (aka Emmy) Chater (Secretary)

Alison McQueen

Rhian Donnelly (Appointed November 2018)

Louise Morgan (Appointed August 2018)

Mark Baker (Appointed May 2019)

***Trustees who stepped down in 2018 – 2019***

Emma Borland (April 2018)

Chloe Marong (Sept 2018)

Grace Krause (September 2018)

Eleri Williams (September 2018)

Ali Sido Rasho (May 2019)

Nasif Ahmed (May 2019)

**Structure Governance and Management**

The organisation is a charitable trust and a Company Limited by Guarantee, governed by its Memorandum and articles of association.

The charity is managed directly by its Board of Trustees. Each trustee is ex officio a Member of the company. There are no other members. The board consists of nine trustees. A Trustee who has served a continuous term of six years must resign for at least one year but then may stand for re- election to the board.

The Trustees offer, collectively, a range of professional skills and a wealth of experience (with backgrounds in law, business, academia, and the third sector). The Trustees are all based in South Wales and are involved in the charity's work. The Board meets on a quarterly basis (or monthly if necessary) and the Trustees maintain regular contact via email. The Trustees will also, if necessary for a specified reason, delegate powers to specific groups but there is at least one Trustee involved in all the sub-groups. The Trustees give their time voluntarily and receive no remuneration or



benefits from the charity; any expenses paid are set out in the attached Notes to the Financial Statement, and relate principally to administration and travel costs.

As the only charity in Wales that offers free legal advice services to asylum seekers and refugees in Wales, Asylum Justice is also registered with the Office of Immigration Services Commissioner (OISC) in accordance with the Immigration and Asylum Act 1999 and the Nationality, Immigration and Asylum Act 2002. The charity is also registered with the Information Commissioner's Office for data protection purposes.

During the year, several trustees stepped down due to changes in professional or personal circumstances. The Trustees expressed their thanks and appreciation for the work they have done for the charity. During the year the Board appointed Louse Morgan and Rhian Donnelly to the Board and in May 2019 appointed Mark Baker and are planning to consider further recruitment for finance, funding and communication.

Ruth Brown remains the Legal Director and the only full-time member of staff. The Legal Director is responsible for the charity's casework and office management. The Trustees wish to express their heartfelt thanks to Ruth for all her hard work; it has been Ruth's persistent hard work and compassion for clients that has ensured that the our service continues to be so successful. After a successful funding bid as part of the Asylum Rights Programme, (funded by Welsh government, it is a consortium of third sector organisations led by the Welsh Refugee Council) we have a part time legal advisor (two days a week), Christopher Simmonds, who was appointed in April 2017 on a three-year contract until April 2020. We have also appointed a part time office and volunteer coordinator ( shared post, 1.5 days) from July 2018 following a grant from Lloyds Bank Foundation.

We would also like to thank our patrons Roger Warren Evans (founder of Asylum Justice) Professor Heaven Crawley, and Professor Bridgette Anderson. The Board wishes to note the passing of our patron Dr. Barbara Harrell-Bond, Emeritus Professor, OBE in July 2018. Dr. Harrell-Bond was a valuable patron of Asylum Justice and is greatly missed by us, as well as being an enormous loss to the refugee sector.

**Our charitable objectives are as follows:**

The relief of poverty, in particular but not exclusively, for persons including but not limited to asylum seekers and refugees who have at any stage raised arguments under the 1951 UN Convention relating to the Status of Refugees or the European Convention of Human Rights or The Human Rights Act 1998 to the Secretary of State for the Home Department or the First-Tier and Upper Tribunal of the Immigration and Asylum Chamber or in any other legal proceedings; and

To provide legal advice, assistance and representation in relation to persons including but not limited to asylum seekers who by reason of their inadequate means are unable to obtain such advice and representation from their own resources and who, in particular but not exclusively, have at any stage raised arguments under the 1951 United Nations Refugee Convention or the European Convention of Human Rights or The Human Rights Act 1998 to the Secretary of State for the Home Department or the First-Tier and Upper Tribunal of the Immigration and Asylum Chamber or any other legal proceedings.

**Activities**

Asylum Justice provides legal advice, assistance and representation to asylum seekers and refugees when Legal Aid has been refused or withdrawn or when the immigration matter falls 'out of scope' of Legal Aid. Asylum Justice represents clients at all appeal levels, either by representing them directly, or by retrieving Legal Aid. In broad terms we aim to provide advice, assistance and representation for people who have made a request for protection in the UK which may be considered under the UN Convention relating to the Status of Refugees 1951 or under the European Convention on Human Rights 1950. Our main areas of work are:

- Represent asylum seekers refused legal aid for appeals (**success rate – 70% as of November 18**).
- Advise vulnerable migrants, such as trafficking victims/victims of gender violence. We assist with their applications to obtain legal status (leave to remain)(no legal aid) (**success rate – 100% as of November 2018**).
- Represent recognised refugees in family reunion applications (no legal aid) (**success rate 99% as of November 2018**).



- Represent clients who have exhausted all appeal rights and wish to make a fresh claim (**success rate 67% as of November 2018**). We currently have a waiting list (**150**).

We run a weekly drop-in on a Monday (between 6 and 8.30pm) at the City United Reformed Church, Windsor Place, Cardiff, CF10 3BZ. We have extended our drop-in to Swansea from February 2018, which is held once a month. At the drop-in people receive initial advice and are then signposted or referred on, either to a local legal aid solicitor, or to our Legal Director (based in offices at Portland House, Cardiff Bay). Through our drop-in we are able to identify and assist extremely vulnerable clients, for example victims of torture or trafficking. We also provide signposting advice to support the general wellbeing of asylum seekers and refugees e.g. Foodbanks, mental health services etc. This signposting support can help to overcome additional barriers for people who find themselves in extremely difficult circumstances such as destitution. Following attendance at our drop-in (if we are unable to refer the case onto a legal aid solicitor) our Legal Director will, if at all possible, provide direct legal representation.

The extremely high demand for our services has meant that our Legal Director has had to manage a large and challenging caseload. Most of our work is focused on representing clients on appeal before the First Tier and Upper Tier of the Tribunal. We have also assisted a number of clients to challenge decisions made by Legal Aid lawyers to withdraw/refuse representation under Legal Aid. We also help a number of clients with fresh claims and with applications for refugee family reunion (which has been taken outside the scope of legal aid provision.). We receive regular referrals from Migrant Help, Social Services, local Solicitors, Churches and Community Organisations, other NGOs/Charities, and the Women's refuge. We, in turn, regularly refer clients to local Solicitors, Asylum Support Organisations, other NGOs/Charities, Social Services, Experts, Medical Experts, and to First Responders. We offer one-off advice as well as full representation. The Asylum Rights Programme funded by the legal government and led by the Welsh Refugee Council, has provided further financial support for legal advice and the Swansea Drop-In. A grant from Lloyds bank foundation beginning 1<sup>st</sup> July 2018 has provided office and volunteer support, which has helped to increase our capacity.

## **Achievements and Outcomes**

Since the start of February 2018 to the end of January 2019, we have provided face to face legal advice to **1,433** clients. This is double the number accessing our services in **17/18 (743)**. We have advised over a very wide range of asylum and immigration issues, the main categories of which are set out below. These are the cases we followed up on following initial advice or referrals from other organisations (see above for success rates).

### ***Summary of Cases***

<b>Nature of case</b>	<b>Number</b>
Appeals	74
Further submissions	11
Leave applications	11
Settlement applications	6
Family reunion	6
Citizenship applications	2
Support issues	2
Travel document applications	1
	<b>Total: 113</b>

To summarise, our work has impact on people facing multiple challenges:

- Our legal advice helps our beneficiaries to get the right to remain. This provides protection for those persecuted (including torture, sexual violence, and other forms of rights violations), and allows for family reunion

applications. Our family reunion work has reunited families, where children or partners have been left behind in conflict zones or in camps. (See success rates above)

- Many of our beneficiaries also suffer from complex pressing needs and have multiple disadvantages, such as mental health problems as a result of past trauma as well as the more 'usual' problems facing refugees and migrants, including destitution, communication issues and social isolation. Having a legal status to remain allows the beneficiaries to access social and legal protections—social security, housing, health etc. We also refer those seeking help with housing, health etc. to the appropriate agencies or third sector partners.
- Some of our beneficiaries have volunteered for Asylum Justice and so gained experience and the confidence to be able to integrate in the community and find employment.

We measure the success of our project not only by the number of successful outcomes but also by the positive feedback from clients, volunteers and other individuals. Some of the comments from our drop-in feedback sheets:

*"Thank you for your time, kindness, patience and dedication. God bless you".*

*"Ruth was very patient and kind to us. She listened to everything and was very compassionate. I am extremely pleased by her pleasant service. Many thanks".*

*"Very helpful and patient. I am happy to get advice for free".*

*"I found your services so good for me and for others. But there is not all languages. Hope you ask some others, like asylum seekers to do this job and feel like they can give you help".*

Testimonial from client where we took the case to appeal:

**Rudi**

November 15, 2018

"It is difficult to find the words to explain how much it means to me what Asylum Justice did. When I was told by my previous solicitors that they could not represent me, I was



sent to Asylum Justice. I was scared and the preparation was very difficult. But with the help of Ruth and Hussein, I understood what this moment could mean for my life."

I cannot thank Asylum Justice enough; I can now live my life without the worry that I will be sent back to my home country. I am no longer scared. I hope to be able to repay Asylum Justice one day in the future and to share my experiences with people who have gone through what I have."

Please note we have not used the individual's real name - a testimonial from a previous client of Asylum Justice. When he first came to us, he had only recently been dropped by his previous solicitor. His last resort, Asylum Justice prepared and represented him at court. A victim of horrendous torture in his home country, we were able to successfully win the appeal and he was subsequently granted humanitarian protection, valid for 5 years.

### **Volunteering programme**

The recruitment and support of volunteers is currently the responsibility of board members (although the Legal Director manages the volunteers at the office and drop-in) through a Volunteer Sub Group. We currently have four teams of volunteers - drop-in team, office administration team, law student researchers and legal advisers. As our board has to balance their work for Asylum Justice with other full-time commitments, and as the number of volunteers' increases and the demand for our services continues to increase, it was clear that we needed a volunteer coordinator to help us to develop and to manage our volunteer programme. The Lloyds foundation grant has meant we have employed a part time office and volunteer coordinator. However, the increase in case demand as meant most of the office time is spent organising case workloads etc so we are looking to applying for funding to provide further support for volunteers. We have developed a volunteer manual and policy we do not currently have the capacity to develop and implement volunteer training plans and general supervision of volunteers. We also have a waiting list of potential volunteers we can utilise with further funding.

Asylum Justice strongly believes in supporting the training and development needs of our volunteers to ensure that our volunteers feel valued and so that we provide a high quality service to our clients.



## **Developing Networks and Marketing**

Asylum Justice is well established within the Welsh asylum and refugee sector. As noted above, we receive regular referrals from, and we refer regularly to, a number of local public, private and third sector organisations. We have links with Cardiff University and the LawWorks Cymru network. We are members of the Cardiff City of Sanctuary network, the Welsh Refugee Council network, and the All Wales Asylum Support Forum. We are also members of the Immigration Law Practitioners Association (ILPA), the Joint Council for the Welfare of Immigrants (JCWI), the Electronic Immigration Network (EIN), Free Movement website and the Refugee Legal Group (co-ordinated by Asylum Aid). We have also contributed to policy papers from the Red Cross and Oxfam on Family Reunion.

## **Fundraising**

### **(i) Grant fundraising**

- 1) Tudor Trust provides a grant for core services from November 2016 – November 2019. This provides the salary for our legal Director and some core costs.
- 2) In January 2017 we submitted a successful bid as part of a consortium of third sector organisations (with the Welsh Refugee Council as lead agency) to the Welsh Government for a three year programme to improve services for asylum seekers and refugees in Wales. (Asylum Rights Programme). This funding secured two part time legal officer posts (as a job share). However, we could only appoint a suitable candidate to one of the two-day posts. The Welsh Government agreed that we can use the underspend to cover some core costs and to pay regulated consultants to take asylum appeals and do some casework. As part of the bid, Asylum Justice has set up a drop-in in Swansea from February 2018, which runs once a month.
- 3) In April 2018 we were awarded a grant from Lloyds Foundation for a part time office and volunteer coordinator (3 days a week), as well as cover for some core costs and some training. The bid is worth approx. £24,000 per annum over a three year period from 1<sup>st</sup> July 2018 – 31<sup>st</sup> June 2021. Lloyds Foundation has provided us with enhanced support which has provided further support through consultants in three areas: funding, advocacy and trustee recruitment. With the consultants' support,

Asylum Justice has been able to develop longer term funding strategy, advocacy strategy and recruitment strategy.

4) We received a grant of £7,687 from the Network for Social Change in March 2018. This grant is being used for expert reports for client's cases.

We are planning to resubmit a bid to the Big Lottery in the next 6-12 months. We are also part of an ongoing funding bid (with Red Cross) to the Welsh Government to focus on the destitution of asylum seekers and refugees. As part of the bid, Asylum Justice would employ a full time level 3 immigration advisor to provide supervision and training for other organisations dealing with destitute asylum seekers and refugees, as well as have a caseload of clients. We will also apply for small grants for casework funding.

(ii) Donations and activity fundraising

We have are developing a fund raising strategy to focus our efforts on increasing our unrestricted reserves. We also raised money by completing the "legal walk" in Cardiff in September 2018 and continue to receive group and individual donations. We hope to develop our fund raising activities to increase donations.

### **Communications**

Following advocacy training with the Lloyds consultant, we are reviewing our communications policies and we are hoping to appoint a trustee to lead in this area

### **Financial Review**

The total income for the year ended 31st January 2019 was £106,252 (2018 £65,004 ) and the total expenditure for the year was £94,689 (2018 £56,535) resulting in a net income for the year of £11,563 (2018 £8,469). The income received included restricted funds of £94,060 (2018 £55,000). Continuing donations, including from Standing Order supporters were also received, generating up to £11,892 (2018 £6,806) of unrestricted funds. The expenditure for the year has largely been on core management costs, including running the offices at Portland House, office rent, the Legal Director's salary, salaries for part time staff, payment for consultancy casework including interpretation and expert reports. We also had one off payments for data



storage and IT upgrades, as well as installing an updated legal casework database. The restricted fund balance brought forward at 1st February 2018 was £ 27,156 and carried forward at 31st January 2019 it is £36,501. The balance on the unrestricted fund during the year increased from £21,640 brought forward to £23,857 as at 31st January 2019.

### **Reserves Policy**

The unrestricted reserves balance at 31<sup>st</sup> January 2019 is £23,857 which is equal to approximately three months of expected expenditure. The trustees are aware that the unrestricted funds held are at present low and are working to increase the level to help ensure the financial stability of the charity and as a buffer against shortages in funding and any unbudgeted expenses. Plans are in place to increase funds through targeted fundraising.

### **Risk policy**

The trustees are aware of all the major risks regarding the charity including financial and personal risks, which are reviewed on an on-going basis. Financial risk is recognised and controlled by a system of authorisation of expenses and segregation of duties in recording and processing wages and income. Trustees are appointed to check and review personnel matters and Health and Safety and appropriate insurance are in place.

### **Plans for the future**

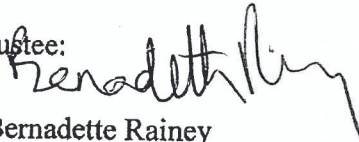
The Board will continue to implement its funding strategy to try to secure sufficient grant funding to increase its capacity and meet the needs of its clients. We will apply for continued funding from Tudor Trust as well as apply to other grant providers and plan to resubmit a bid to the Big Lottery in 2019-20. We will also continue our efforts to increase our unrestricted funds and increase our donations by standing orders.

### **Conclusion**

In conclusion, we would like to take this opportunity to thank our funders, the local community, our volunteers, City United Reformed Church and our Patrons for their support to date and we kindly call upon their continued support so that Asylum

Justice may carry on providing its important free services to asylum seekers and refugees in Wales for years to come. We would also like to note the dedication of our paid staff, who work under financial restraint. We would like to thank our independent examiner for their kind assistance.

Signed by Trustee:

A handwritten signature in black ink, appearing to read "Bernadette Rainey", written over the printed name.

Date:

A handwritten date "2/10/19" in black ink.

Print name: Bernadette Rainey

**Asylum Justice**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustee of Asylum Justice**  
**Year ended 31 January 2019**

I report to the trustee on my examination of the financial statements of Asylum Justice ('the charity') for the year ended 31 January 2019.

**Responsibilities and basis of report**

As the trustee of the company (and also its director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Tony Roblin  
Independent Examiner

3 Deryn Court  
Wharfedale Road  
Pentwyn  
Cardiff  
CF23 7HA

 2019

**Asylum Justice**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 January 2019**

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and Charitable activities	5	11,892	94,060	<b>105,952</b>	61,806
Income generated by fundraising	6	300	—	<b>300</b>	3,198
<b>Total income</b>		<u>12,192</u>	<u>94,060</u>	<u><b>106,252</b></u>	<u>65,004</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	9,975	84,715	<b>94,689</b>	56,535
<b>Total expenditure</b>		<u>9,975</u>	<u>84,715</u>	<u><b>94,689</b></u>	<u>56,535</u>
<b>Net income and net movement in funds</b>		<u>2,217</u>	<u>9,345</u>	<u><b>11,563</b></u>	<u>8,469</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		21,640	27,156	<b>48,796</b>	40,328
<b>Total funds carried forward</b>		<u>23,857</u>	<u>36,501</u>	<u><b>60,358</b></u>	<u>48,796</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.



**Asylum Justice**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 January 2019**

	Note	2019 £	£	2018 £
<b>Current assets</b>				
Debtors	11	2,376		1,851
Cash at bank and in hand		60,130		49,133
		<u>62,506</u>		<u>50,984</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>2,148</u>		<u>2,187</u>
<b>Net current assets</b>			<b>60,358</b>	<b>48,797</b>
<b>Total assets less current liabilities</b>			<b>60,358</b>	<b>48,797</b>
<b>Net assets</b>			<b>60,358</b>	<b>48,797</b>
<b>Funds of the charity</b>				
Restricted funds			<b>36,501</b>	27,156
Unrestricted funds			<b>23,857</b>	21,640
<b>Total charity funds</b>	14		<b>60,358</b>	<b>48,796</b>

For the year ending 31 January 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

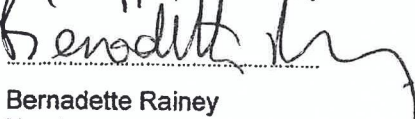
Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on

21/12/19, and are signed on behalf of the board by:



Bernadette Rainey  
Trustee

The notes on pages 6 to 10 form part of these financial statements.

**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 January 2019**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Deryn Court, Wharfedale Road, Pentwyn, Cardiff, CF23 7HA.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in relevant notes. The financial statements are prepared in sterling, which is the functional currency of the entity and are rounded to the nearest pound £.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*

**Year ended 31 January 2019**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The Company is limited by Guarantee. The members liability is limited to £1 in the event of the Company being wound up.

**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2019**

**5. Donations and charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	11,892	—	11,892
<b>Grants</b>			
Tudor Trust	—	35,000	35,000
Welsh Refugee Council	—	28,324	28,324
City Church	—	—	—
Network for social change	—	7,687	7,687
Lloyds TSB	—	23,049	23,049
	<u>11,892</u>	<u>94,060</u>	<u>105,952</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	6,806	—	6,806
<b>Grants</b>			
Tudor Trust	—	35,000	35,000
Welsh Refugee Council	—	19,000	19,000
City Church	—	1,000	1,000
Network for social change	—	—	—
Lloyds TSB	—	—	—
	<u>6,806</u>	<u>55,000</u>	<u>61,806</u>

**6. Income generated by fundraising**

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising events	<u>300</u>	<u>300</u>	<u>3,198</u>	<u>3,198</u>

**7. Restricted expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2019 £	Total fund 2018 £
Tudor Trust Grant	37,009	37,009	35,417
United Reformed Church	489	489	—
Welsh Refugee Council	34,781	34,781	21,118
Network for Social Change	767	767	—
Lloyds TSB	11,667	11,667	—
	<u>84,715</u>	<u>84,715</u>	<u>56,535</u>

**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2019**

**8. Independent examination fees**

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,020</u>	<u>1,020</u>

**9. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	51,274	36,536
Employer contributions to pension plans	<u>872</u>	<u>795</u>
	<u>52,146</u>	<u>37,331</u>

The average head count of employees during the year was 6 (2018: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff	<u>6</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

**10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**11. Debtors**

	2019	2018
	£	£
Other debtors	<u>2,376</u>	<u>1,851</u>

**12. Creditors: amounts falling due within one year**

	2019	2018
	£	£
Accruals and deferred income	1,340	1,499
Social security and other taxes	<u>808</u>	<u>688</u>
	<u>2,148</u>	<u>2,187</u>

**13. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £872 (2018: £795).



**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 January 2019**

**14. Analysis of charitable funds**

**Unrestricted funds**

	At 1 February 2018	Income £	Expenditure £	At 31 January 2019 £
General funds	21,640	12,192	(9,975)	23,857

	At 1 February 2017	Income £	Expenditure £	At 31 January 2018 £
General funds	13,285	10,004	(1,649)	21,640

**Restricted funds**

	At 1 February 2018	Income £	Expenditure £	At 31 January 2019 £
Tudor Trust Grant	27,396	35,000	(37,008)	25,388
United Reformed Church	878	—	(489)	389
Welsh Refugee Council	(2,118)	28,324	(34,780)	(8,574)
City Church	1,000	—	—	1,000
Network for Social Change	—	7,687	(767)	6,920
Lloyds TSB	—	23,049	(11,671)	11,378
	27,156	94,060	(84,715)	36,501

	At 1 February 2017	Income £	Expenditure £	At 31 January 2018 £
Tudor Trust Grant	26,165	35,000	(33,769)	27,396
United Reformed Church	878	—	—	878
Welsh Refugee Council	—	19,000	(21,118)	(2,118)
City Church	—	1,000	—	1,000
Network for Social Change	—	—	—	—
Lloyds TSB	—	—	—	—
	27,043	55,000	(54,887)	27,156

**15. Analysis of net assets between funds**

Of the £36,501 total restricted funds balance at 31st January 2019 £45,075 is held in the bank and the negative Welsh Refugee Council £8,574 is a overspend that the funder is aware of due to the grant year end being later than the accounting year end. The £8,574 has been covered by further monies received in the beginning of 2020 year.



**Asylum Justice**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 January 2019**

**The following pages do not form part of the financial statements.**

**Asylum Justice**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 January 2019**

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and Charitable activities</b>		
Donations	11,892	6,806
Tudor Trust	35,000	35,000
Welsh Refugee Council	28,324	19,000
City Church	–	1,000
Network for social change	7,687	–
Lloyds TSB	23,049	–
	<u>105,952</u>	<u>61,806</u>
<b>Income generated by fundraising</b>		
Fundraising events	300	3,198
	<u>300</u>	<u>3,198</u>
<b>Total income</b>	<u>106,252</u>	<u>65,004</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	51,274	36,536
Pension costs	872	795
Rent	6,763	5,004
Rates	306	297
Repairs and maintenance	195	83
Insurance	861	621
IT costs	1,924	48
Staff training	1,690	60
Subscriptions	598	1,198
Staff travel	351	559
Legal and professional fees including sessional advisors	25,187	7,933
Telephone and postages	1,845	1,157
Other office costs – printing and stationery	2,240	2,244
Refreshments	197	–
Recruitment	386	–
	<u>94,689</u>	<u>56,535</u>
<b>Total expenditure</b>	<u>94,689</u>	<u>56,535</u>
<b>Net income</b>	<u>11,563</u>	<u>8,469</u>

**Asylum Justice**  
**Company Limited by Guarantee**  
**Notes to the Detailed Statement of Financial Activities**  
**Year ended 31 January 2019**

	2019 £	2018 £
<b>Expenditure on charitable activities</b>		
<b>Unrestricted</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	2,893	624
Repairs & maintenance	195	—
IT costs	1,137	—
Subscriptions	150	—
Staff travel expenses	351	—
Professional fees and legal advisors	3,823	1,024
Telephone & postage	428	—
Printing, stationery and advertising	416	—
Refreshments	197	—
Recruitment	386	—
	<u>9,976</u>	<u>1,648</u>
<b>Tudor Trust</b>		
<i>Activities undertaken directly</i>		
Wages & salaries	31,223	29,312
Staff Pensions	748	714
Rent	1,100	834
Rates	182	47
Volunteer travel , training & subsistence expenses	—	83
Insurance	64	—
IT costs	643	48
Staff training	—	60
Subscriptions	448	538
Staff travel costs	—	559
Professional fees inc Sessional advisors	1,690	555
Telephone	596	243
Printing and stationery	315	776
	<u>37,009</u>	<u>33,769</u>
<b>United Reformed Church</b>		
<i>Activities undertaken directly</i>		
Training costs	489	—
<b>Welsh Refugee Council</b>		
<i>Grant funding activities</i>		
Wages/salaries	10,137	6,600

**Asylum Justice**  
**Company Limited by Guarantee**

**Notes to the Detailed Statement of Financial Activities** *(continued)*

**Year ended 31 January 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Brought forward	10,137	6,600
Pension costs	<b>124</b>	81
Rent	<b>2,661</b>	4,170
Rates	<b>124</b>	250
Insurance	<b>797</b>	621
IT costs	<b>72</b>	—
Subscriptions	—	660
legal and professional fees inc sessional advisors	<b>18,907</b>	6,354
Telephone	<b>821</b>	914
Printing and stationery	<b>1,138</b>	1,468
	<b><u>34,781</u></b>	<b><u>21,118</u></b>
<b>Network for Social Change</b>		
<b><i>Activities undertaken directly</i></b>		
Legal and professional fees – expert reports	<b><u>767</u></b>	<u>—</u>
<b>Lloyds TSB</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	<b>7,021</b>	—
Rent	<b>3,002</b>	—
IT Costs	<b>72</b>	—
Training	<b>1,201</b>	—
Printing and stationery	<b>371</b>	—
	<b><u>11,667</u></b>	<u>—</u>
<b>Expenditure on charitable activities</b>	<b><u>94,689</u></b>	<b><u>56,535</u></b>