

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS **For the year ended 31 March 2022**

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ASYLUM SUPPORT APPEALS PROJECT

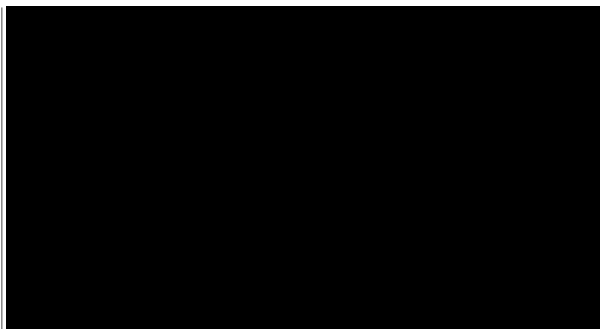
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2022

Trustees and directors

The Directors of the charitable Company are also its Trustees for the purposes of charity law, and are referred to throughout this Report as the Trustees.

As the charitable Company is limited by guarantee and has no issued share capital, none of the Directors hold any beneficial interest in the charitable Company.

The Trustees who held office during the year, except where indicated, were:



Secretary



Company no.	04763838
Charity reg. no.	1105625
Registered office	Studio 11 & 12 Container City Building 48 Trinity Buoy Wharf E14 0FN
Auditors	Kevin C. Fisher Senior Statutory Auditor Myrus Smith Chartered Accountants and Statutory Auditors Norman House 8 Bumell Road Sutton, Surrey SM1 4BW
Bankers	Barclays Bank Plc 128 Moorgate London, EC2M 6SX Co-operative Bank Plc 1 Balloon Street Manchester, M60 4EP Trifodos Bank Deanery Road Bristol, BS1 5AS

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2022

The Trustees present their Report and Financial Statements for the year ended 31 March 2022. The Trustees confirm that the Report and Financial Statements comply with current statutory requirements, the requirements of the charitable Company's governing document and the '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 the Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Governing Document

The Asylum Support Appeals Project was incorporated on 14 May 2003 as a charitable Company Limited by Guarantee without a Share Capital. The Company was then registered as a charity on 25 August 2004. The governing document is a Memorandum and Articles of Association dated 30th April 2013.

Recruitment and Appointment of Trustees

Trustees are appointed in accordance with the Articles of Association of the charitable Company, by being elected to serve by the existing Trustees. The Trustees govern the charitable Company through a Management Committee comprising themselves and others who attend in an advisory capacity.

Because the charitable Company focuses its work on asylum seekers it seeks to ensure that the Trustees reflect the specific needs of this group of beneficiaries through the diversity of the skills and knowledge of the Trustees as a governing body.

Induction and Training of Trustees

New Trustees are inducted in accordance with a Management Committee Recruitment and Induction Policy. New Trustees are invited to observe a Management Committee meeting before being confirmed as Trustees. Once confirmed, new Trustees are given an induction pack which includes the following documents: Memorandum and Articles of Association, latest Annual Report and Financial Statements, current Strategic Plan and the organisation's policies and procedures, including equal opportunities, health and safety, safeguarding and financial procedures.

Each new Trustee also has an induction session with the Director, where they are briefed on how the organisation works, the content of recent Management Committee meetings, and may observe ASAP's work at the First-Tier Tribunal (Asylum Support).

The Management Committee has a dedicated training budget and training and recruitment needs are identified through an annual skills audit.

Organisational Structure

ASAP has a Management Committee of up to twelve members who meet 5 times a year and are responsible for the governance of the charitable Company. Members of the Management Committee have a variety of professional backgrounds and lived experience relevant to the work of ASAP.

The charitable Company employs eleven staff – a Director, Deputy Director, Solicitor, Policy and Research Manager, Duty Scheme Co-ordinator, Legal Advisor, Legal Advisor Policy and Research Officer, Training Coordinator, Duty Scheme Assistant, Finance and Operations Officer and a Women's Legal Adviser (vacant during 2021-22). During the year 2021-22 a temporary Legal Advisor role was also in post. Around 45 volunteer solicitors and barristers provide legal advice and advocacy skills on a pro bono basis at the First-tier Tribunal (Asylum Support).

Responsibility for day-to-day management of the charitable Company is delegated to the Director. The Director reports to the Management Committee on all aspects of the charitable Company's work and development, as well as its progress against the Strategic Plan.

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For the year ended 31 March 2022

Risk Management

The Management Committee continually reviews the major risks to which ASAP is exposed.

A risk register is reviewed quarterly and shows that appropriate systems have been established by ASAP to protect itself from a variety of risks. These include policies and procedures, such as Data Protection Policy, Equal Opportunities Policy, Health and Safety Policy, Confidentiality Policy, insurance cover, systems of staff supervision and appraisals, and regular monitoring systems. ASAP considers at each bimonthly trustee meeting whether ASAP is a going concern, having first reviewed 12 month cash forecasts, and the risks highlighted in the register.

Where the risks can be mitigated further, the staff members and Trustees take steps to address them in order to manage ASAP's risks.

The most significant risks that we see as facing the charitable company are:

- As with charities of our size there is a risk of not being able to find adequate funding sources to maintain our objectives in the future. This is compounded by the cost of living increases, the reduction in value of the pound sterling and ongoing changes to our service requirements post covid. We mitigate against this risk through a regularly updated fundraising strategy, 12 month cash flow forecast and close monitoring of income and expenditure, including a risk adjustment when forecasting budgeted income, to identify and address funding gaps well ahead of time.
- New immigration policies proposed by the Home Office and lack of access to advice on asylum support appeals around the UK, both of which reduce the number of destitute asylum seekers able to appeal. We have a policy and influencing plan in place to try to counter the Home Office's proposals to reduce the right of appeal, whilst developing an expanded service model to increase access to advice on asylum support appeals around the UK.
For the reporting year 2021/22, the impact of Covid and remote working on ASAP's ability to retain staff and volunteers, and the resources involved in adapting the service.

Objectives and Activities for the Public Benefit

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable Company's work and planning for its future work, and ensured that the work will contribute to its aims and objectives.

ASAP's charitable objects, as set out in its Memorandum of Association, are:

- The relief of poverty, suffering and distress among individuals seeking asylum and support in the United Kingdom and in particular, but not limited to, the provision of legal advice, representation and other assistance;
- The advancement of education through the provision of training to persons to enable them to give legal advice and representation and other assistance to asylum seekers.
- ASAP reviews its objectives, activities, outputs and outcomes regularly through monitoring, and uses its strategic and operational plan to monitor its progress.

Fundraising

ASAP does not undertake material fund-raising activities from the general public. We do not sub-contract other entities to act on our behalf to fundraise.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2022

Related parties

ASAP has no related parties between itself and any other charities or organisations with which it cooperates in the pursuit of its charitable objectives.

Achievements and Performance

Overview

The Asylum Support Appeals Project (ASAP) is a small national charity working to reduce destitution of asylum seekers by defending their legal right to food and shelter. We do this by:

- Providing free legal advice and representation at a tribunal to asylum seekers and refused asylum seekers who have been refused support or had their support discontinued by the Home Office;
- Running a second tier Advice Line, an online network of advisors, and training on asylum support law and asylum support appeals; and
- Engaging in policy, advocacy and litigation work to challenge unlawful and unjust policies and procedures on asylum support.

Key targets and achievements against these objectives for 2021-22

- ASAP represented or advised 284 people in relation to their appeal at the asylum support tribunal (at least 347 including family members). This was significantly lower than pre-pandemic times due to the lower overall level of appeals. We represented 77% of all appeals where it was possible for us to do so, far above our internal target of 70%. Of those we assisted, a high 67% resulted in access to asylum support.
- ASAP answered 590 calls on our advice line from 148 different organisations.
- ASAP trained 1083 advisors from 165 organisations, more than five times our target of training 200 advisors.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. We initiated a legal challenge against the Home Office's plans to end support for 4000 people mid-pandemic. This kept thousands of people seeking asylum on support until all government restrictions eased in July 2021. We persuaded the government to implement a 'review' process before cutting off support which enabled the majority of people to prove they were still eligible. We coordinated partner organisations to provide evidence of payment delays and problems with hotel accommodation which led to emergency payment mechanisms, clarification of accommodation standards and a review of phone access.

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TRUSTEES' REPORT

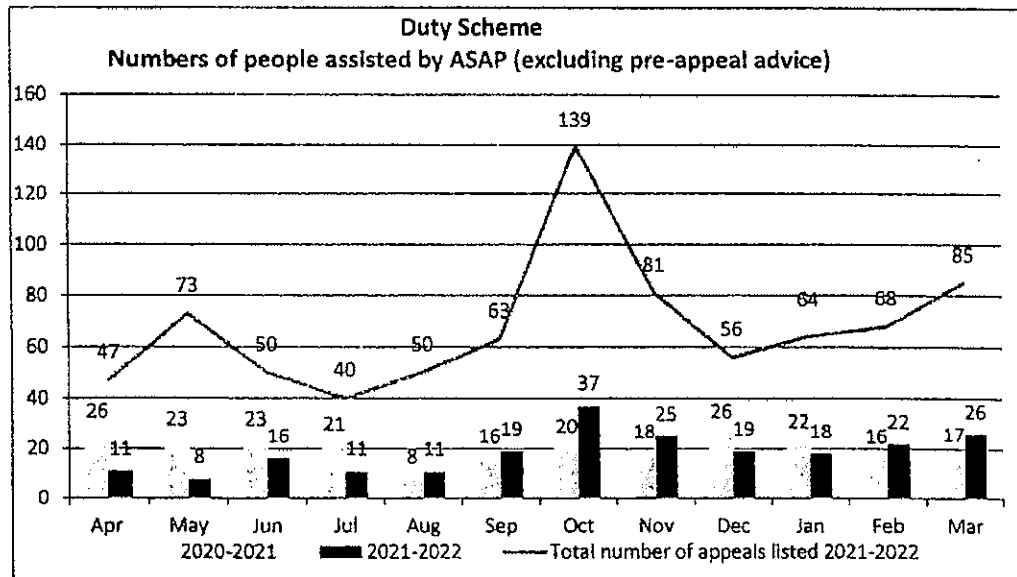
For the year ended 31 March 2022

Legal Representation

Free legal representation and specialist legal advice is provided through a duty scheme, for asylum seekers who have asylum support appeal hearings at the First-Tier Tribunal (Asylum Support) in East India Docks, London. Because there is no public funding available for these appeals outside Scotland, the vast majority of appellants do not have legal representatives to argue their case. ASAP continues to be the only organisation which provides regular legal representation for asylum support appeal hearings. During 2020-21 ASAP provided assistance in remote telephone appeals alongside written representations. The service is open to all asylum seekers who have appeals at the tribunal. Where there is limited capacity priority is given on the basis of level of vulnerability and/or complexity of case. This year ASAP made changes to the service model to respond to the Tribunal's move back to face to face appeals, towards the end of the year.

The duty scheme provides free legal representation 5 days per week. In 2021/22 we received 473 referrals from 72 organisations across the UK and 122 self-referrals. We assisted 70% of those referred. Overall, we supported 284 appellants at the tribunal, lower numbers than usual because of overall low numbers of appeals. This was in part because the Government kept people on support until July, and increased their grants of support/asylum. However, we think people struggled to access advice with submitting an appeal because more people were housed in hotels far from local advice agencies, and the only organisation funded to provide advice to those seeking asylum announced that they would no longer help people to submit asylum support appeals. We retained a high level of success with 67% of the cases we represented being overturned or remitted. With the inclusion of dependants of appellants, this means that a total of 159 people either retained their pre-existing support or gained access to support, instead of facing destitution.

People assisted at appeal by ASAP, 2021/22



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For the year ended 31 March 2022

A large number of asylum seekers who received legal representation from ASAP came from countries with well documented and publicised human rights abuses, political instabilities and serious security issues. 77% were male and 22% female, while 9% were families with children. 65% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 70% amongst women.

36% of appeals across the year related to Section 95 support. Section 95 support is for people with ongoing asylum claims and the Home Office typically focus on whether someone meets the legal test for destitution. The Home Office assesses whether they believe the person could access any other form of accommodation or financial support. This year, people arrived increasingly by small boats. The Home Office tends not to question people's destitution when they arrive in this manner, which may explain the reduced proportion of section 95 appeals. Meanwhile, the proportion of appeals relating to section 4 support increased to 64% overall. Section 4 support is a restricted form of support (accommodation and financial support of £40.85 a week only via a voucher card) for some categories of refused asylum seekers. The overall number of appeals was low, but from October-December this category increased slightly, as the Home Office reviewed eligibility for those who had previously been supported due to the pandemic. The largest proportion of these appeals related to whether peoples' fresh claims for asylum were at a sufficiently developed stage to prove their eligibility for support.

Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 23% of those we represented gave us feedback, with 89% very satisfied, and 11% satisfied with ASAP's service. Comments included: *'I couldn't have expected more fine and respectful, serious, sympathetic and helpful assistance. It is very humane'; 'I understood a lot more about the proceedings and the Judge's reasons for his decision than I would have otherwise. It was good to have someone on my side during the hearing who corrected inaccurate information from the Home Office' and 'It's the best experience that my family and I have ever had with a solicitor in the UK!'*

Second-tier Advice Line, Training and Information Sharing

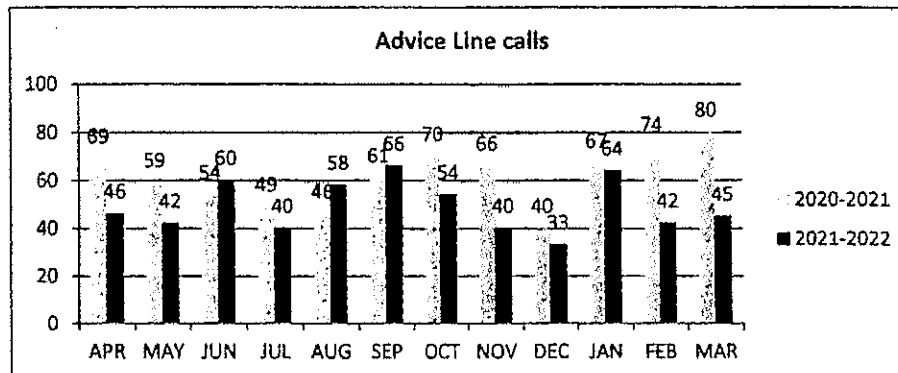
ASAP's Advice Line, which is open three days a week, gives free legal advice on asylum support and asylum support appeal issues to advisers working in voluntary and other organisations throughout the UK. This is so that asylum seekers can receive high quality advice about asylum support in the local organisation to which they have access.

We took 590 calls from advice agencies across the UK. Calls were on a wide range of issues but were mainly related to s4(2) and s95 support with a smaller proportion relating to schedule 10 support. 148 different organisations called the line, from NGOs to statutory agencies and solicitors, alongside 43 individuals. 34% of calls related to women's cases and 17% related to families, much higher than the 22% women/ 9% families we saw at appeal. This continues an established trend and highlights the importance of the advice line for those supporting women asylum seekers and families with children.

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We had another successful year supporting the sector through our various training and information and advice-giving platforms. We trained a total of 1083 people in our various training activities, far exceeding our target of 200, from 165 different organisations. We trained 345 people through webinars and online meetings, 710 people via e-learning, and 28 through our podcasts. In addition, we ran an information session for 23 women seeking asylum, on entitlement to asylum support. We produced a new e-learning course on section 4 support, focused on assisting those who had been kept on support due to the pandemic, and were due to have their support reviewed by the Home Office after all government restrictions eased in July 2021. We trialled the increased use of webinar break out rooms.

Overall, across all our training platforms, we continue to receive very good feedback. Of attendee feedback from April 2021 - March 2022, 90% said the training increased their knowledge of asylum support law.

Comments included: 'I thought it was great and a well thought out intro to a very varied and potentially complex subject matter', 'I like the questions throughout, it helps you learn and test yourself', 'The case studies really helped me to understand the rules because it brought it to life for me', 'It was good for me and like the increase use of breakout rooms' and 'I did indeed gain confidence that this is do-able, despite the complexity of the issue'.

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow, providing a unique forum for asylum support advisors from all over the country. We held two face-to-face meetings for ASAN members to come together and exchange useful information in person, as well as hear from invited external speakers. We went through a GDPR exercise to remove inactive members from the group, reducing members by 360 to around 900. ASAN members use it to exchange useful information and case-working tips- this year a significant proportion of traffic related to problems with payment cards, the ending of asylum support as a result of the pandemic, and the use of hotels/barracks as asylum support accommodation.

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 4 key areas to direct our policy work for 2021-22:

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TRUSTEES' REPORT

For the year ended 31 March 2022

- Ensuring that the new Home Office guidance on domestic abuse is implemented effectively
- Ensuring that appellants have access to advice prior to their appeals
Ensuring that post-covid appeals are run in a fair way
- Ensuring that there is adequate provision of support to asylum seekers and refused asylum seekers throughout the Covid-19 crisis
- Influencing the UKVI and parliamentarians to mitigate the negative effects of the New Plan for Immigration

Our policy and advocacy work achieved the following in 2021/22:

- Halted the Home Office's plans to evict 4000 people. The Home Office announced in September 2020 that they would stop support for those on asylum support, where they believed they had no grounds for support besides having been accommodated due to the pandemic. This was at the very point infection rates were starting to increase again. We and others referred people for legal advice to challenge this, and drafted a witness statement to support strategic litigation challenging the lawfulness of the Home Office's decision. The court ordered that asylum seekers were not evicted until the hearing took place. This kept thousands of people on support through the second wave of the pandemic, and the winter months, until all government restrictions eased in July 2021.
- Persuaded the Home Office to review eligibility for support before cutting off support from the 4000 people who had been supported during the pandemic. As a result the vast majority (around 3,300) kept their support. The Home Office agreed to keep this 'review' process as part of their ongoing policy - this should help reduce destitution going forward.
- Increased access to justice at the First Tier Tribunal (Asylum Support), ensuring that appellants could give oral evidence via an interpreter rather than having to submit complex written submissions in English for appeals made 'on the papers'. The Tribunal updated their guidance in May 2021 to reflect this change. We monitored appeals in October-December 2021, when appeal numbers increased, and found the Tribunal were implementing this policy in practice.
- Persuaded the Home Office to introduce emergency payment mechanisms when they switched to a new payment card provider in July 2021. Because Home Office systems did not contain updated addresses, in hundreds of cases the new cards were sent to old addresses, which left people without financial support for weeks.
- Set up a meeting between sector organisations and the Home Office in December 2021 to discuss issues with hotel accommodation. This led to publication of minimum standards for hotels, a review of phone access for hotel residents and investigations into individual complaints.

Partnership work with sub-grantees

In Yorkshire and Humberside, ASAP worked with PAFRAS, British Red Cross, SOLACE and Open Doors to reduce the destitution of our clients living in that area. ASAP is the lead partner in this five year National Lottery Community funded partnership, which ended in August 2021. We co-ordinated quarterly partner meetings and made sure that all reporting requirements were successfully met, as well as contributing our training resources to develop the asylum support knowledge of the partners. We were also the lead partner in a three year Barings-funded project with Deighton Pierce Glynn (DPG) solicitors, which supports the voluntary sector to write pre-action protocols in relation to asylum support issues that cannot be appealed. This project ended in September 2021.

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TRUSTEES' REPORT

For the year ended 31 March 2022

Financial Review

Results

The total net incoming resources for the year was £19,157 details of which are shown in the Statement of Financial Activities on page 17.

Total incoming resources for the year decreased by 12% at £607,351 compared to £686,947 for 2020/2021. This is because the income we received for disbursement to other organisations via our sub grants, this project ended in August/September 2021. ASAP's income excluding income for sub grantees, grew by 6% from £544,527 to £579,345.

Total resources expended for the year decreased by 8% to £588,194 from £640,139. This is because our expenditure on sub grants decreased by approximately £108k, as our sub grants came to an end in August/September 2021. Excluding sub grants, total resources expended for the year increased by 12% from £488,348 in 2020-21 to £544,553.

Grants for the following year in advance of the specified expenditure for which they were given were treated as deferred income, as set out in more detail in Note 11 to the accounts.

Funds and Reserves

The level of reserves at 31 March 2022 were £357,286 (all unrestricted). In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £312,440 to cover a drop in income, unforeseen events and/or the costs of closure. The additional £44,846 will be retained until an updated reserves policy is calculated in February 2023. If the reserves are above the intended level at that point the trustees will discuss how to allocate this surplus. The reserves policy is reviewed annually.

This report reflects the period 1st April 2021-31st March 2022. We anticipate likely pressure on grants in coming years, as funders' overall levels of available grants reduce in line with the restricting economy and increasing costs of living. Although a small proportion of ASAP's income comes from individual donations, it is reasonable to assume that this may reduce, alongside income from training.

Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit within our charitable objectives and this is evident in our Strategic plan for 2019-2024. This coming year we will scope an expanded service model in the light of the low appeal levels. We will consider how best to adapt to continue to meet client needs, given the changes to the asylum system within the Nationality and Borders Act, and the new Home Secretary's plans to increase detention. We will continue to develop new training materials for the refugee advice sector, building on the success of our e-learning and webinars. We will work to ensure that asylum support appeals, and advice to submit them, remains accessible to our clients and leads to a fair and lawful decision on their appeal. We will carry out a funding review to consider diversifying our income.

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TRUSTEES' REPORT

For the year ended 31 March 2022

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Asylum Support Appeals Project for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue to operate.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and to 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 prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

Remuneration Policy

ASAP's salary policy sets out the framework by which all staff salaries are set. The salary policy ensures a transparent mechanism for deciding upon the grading of posts, review and appeal. Staff salaries are based around the National Joint Council (NJC) local government scales. The policy is reviewed and approved every year by the Management Committee.

Small company exemptions

This report has been prepared in accordance with the special provisions of Part 15 to the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised by the Trustees on 28/4/22 and signed on its behalf by:



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ASYLUM SUPPORT APPEALS PROJECT (Company limited by guarantee no. 04763838)**

Opinion

We have audited the financial statements of Asylum Support Appeals Project (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House, 8 Burnell Road
Sutton, Surrey
SM1 4BW



20 December 2022

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2022

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2022	2022	2022	2021
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:					
A. ASAP project grants		387,992	191,353	579,345	544,526
B. ASAP partnership grants			27,112	27,112	141,351
Investment Income		41	-	41	170
Income from Charitable Activities		853	-	853	900
TOTAL	2	388,886	218,465	607,351	686,947
EXPENDITURE ON:					
Charitable activities	3				
A. ASAP projects		346,395	198,158	544,553	488,348
B. ASAP partnership grants		-	43,641	43,641	151,791
TOTAL RESOURCES EXPENDED		346,395	241,799	588,194	640,139
Net income/(expenditure) before transfer		42,491	(23,334)	19,157	46,808
Transfer between funds	12	-	-	-	-
Net income/(expenditure) after transfer		42,491	(23,334)	19,157	46,808
NET MOVEMENT IN FUNDS		42,491	(23,334)	19,157	46,808
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		314,795	23,334	338,130	291,322
TOTAL FUNDS AT END OF YEAR		£ 357,286	£ Nil	£ 357,286	£ 338,130

The charitable Company's income and expenses all relate to continuing activities.

Movements in reserves and all recognised gains and losses are shown above.

The annexed notes form part of these financial statements.

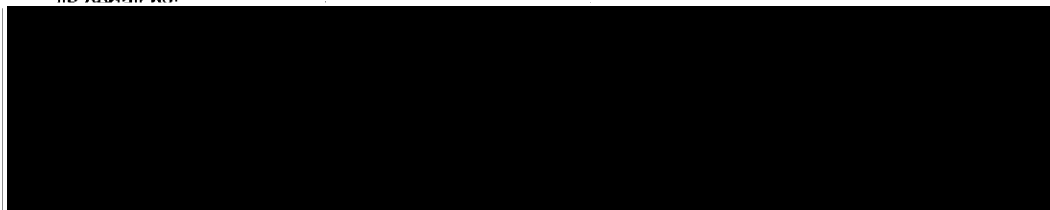
ASYLUM SUPPORT APPEALS PROJECT (Company limited by guarantee no. 04763838)

BALANCE SHEET
As at 31 March 2022

	Notes	£	2022 £	£	2,021 £
FIXED ASSETS					
Tangible assets	9		13,556		11,182
CURRENT ASSETS					
Debtors	10	7,858		41,930	
Cash at bank and in hand		545,589		444,527	
		<u>553,247</u>		<u>486,457</u>	
CREDITORS: amounts falling due within one year	11	209,517		159,510	
NET CURRENT ASSETS			<u>343,730</u>		<u>326,947</u>
NET ASSETS			<u>£ 357,286</u>		<u>£ 338,129</u>
FUNDS					
Restricted funds	12		-		23,334
Unrestricted funds:					
General fund	12		357,286		314,795
			<u>£ 357,286</u>		<u>£ 338,129</u>

These Financial Statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised by the Trustees on 28/11/22 and signed on behalf of



The annexed notes form part of these financial statements.

CASHFLOW STATEMENT

For the year ended 31 March 2022

	2022	2021
Cash flows from operating activities		
Net movement in funds per statement of financial activities	19,157	46,808
Adjustments for:		
Depreciation charges	6,667	5,627
(Increase)/decrease in debtors	34,272	- 36,411
Increase/(decrease) in creditors	50,007	- 51,583
Net cash provided by /(used in) operating activities	110,102	- 35,559
Cash flows from Investing activities		
Purchase of tangible fixed assets	(9,040)	(11,768)
Net cash provided by /(used in) investing activities	(9,040)	(11,768)
Change in cash and cash equivalents in the year	101,062	-47327
Cash and cash equivalents brought forward	444,527	491,854
Cash and cash equivalents carried forward	£545,589	£444,527
Analysis of cash and cash Equivalents		
Cash at bank and in hand	£545,589	£444,527

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

1. ACCOUNTING POLICIES

The charitable Company has adopted the following principal accounting policies which should be read in conjunction with the Financial Statements set out on pages 17 - 27. The accounting policies have been applied consistently throughout this and the previous years.

Basis of preparation of financial statements

Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are prepared on a going concern basis under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting

Unrestricted Funds are incoming resources receivable or generated for the objects of the charitable Company without further specified purpose, either by the donor as Restricted Funds or by the Trustees as Designated Funds.

Grants which are given as contributions towards the charitable Company's core activities are treated as unrestricted unless otherwise specified by the donor.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds are incoming resources which are to be used in accordance with the specific restrictions imposed by funders, which have been raised by the charitable Company for particular purposes.

Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

The charity has entitlement to the funds;
any performance conditions have been met or are fully within the control of the charity;
there is sufficient certainty that receipt of the income is considered probable;
the amount can be measured reliably.

Grant income is deferred where there is a donor imposed or implied condition specifying the time period over which the income may be expended or in accordance with agreed budgets.

The value of services provided by volunteers has not been included due to the uncertainty in estimating the financial value to the charitable Company.

Income tax recoverable in relation to investment income, including bank interest, or Gift Aid donations is included at the time the relevant income is receivable.

Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Expenditure relating to a particular fund is allocated directly to that fund. Other expenditure is then apportioned to each fund on the basis of staff time spent per activity. This includes a fair proportion of the cost of raising and administering each fund where that is allowed.

Charitable activities comprise expenditure incurred on providing services to asylum seekers or support services to those seeking to assist asylum seekers.

Governance costs are the costs incurred on overall governance of the charitable Company. As such, they are mainly associated with meeting constitutional and statutory requirements, such as audit fees and costs incurred on strategic management.

Tangible fixed assets and depreciation

Tangible fixed assets comprise furniture and fittings, and office equipment, and are stated at cost less depreciation. All items costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated in equal instalments to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and fittings	-	4 years
Office equipment	-	3 years

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

Pensions

The charitable Company offers to match employee contributions to their personal pension schemes (defined contribution schemes) up to a maximum of 6% of gross pay, after the probationary period of three months has been served.

The charitable Company's liabilities to these schemes are restricted to the contributions disclosed in Note 8.

Taxation

As the Company is a registered charity no provision is considered necessary for taxation on income that is exempt under sections 466 to 493 of the Corporation Tax Act 2010 and is applied to the charitable objects.

2. INCOME

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grants from Trusts and Foundations				
A. ASAP Project Grants				
AB Charitable	40,000	-	40,000	20,000
Baring Foundation	-	28,986	28,986	-
The John Ellerman Foundation	30,000	-	30,000	30,000
Comic Relief (Charity Projects)	40,000	-	40,000	40,000
Comic Futures Lab	-	-	-	-
Oak Foundation	-	72,838	72,838	23,880
Community Fund	-	-	-	65,000
Esmée Fairbairn	46,833	-	46,833	67,500
Legal Education foundation	-	36,113	36,113	36,309
London Legal Support Trust	10,000	-	10,000	10,000
National Lottery Community Fund (Help Through Crisis - ASAP)	-	23,617	23,617	37,427
Sigrid Reusling Trust	76,000	-	76,000	32,083
Trust for London	-	30,000	30,000	30,000
Tudor Trust	36,000	-	36,000	7,500
Unbound	-	-	-	-
Friend of ASAP (Samuel)	30,000	-	30,000	30,000
Met Migration	20,000	-	20,000	20,000
Trust for London COVID-19	-	-	-	9,500
City Bridge Foundation	-	-	-	45,000
Cliffe Lewis	-	-	-	-
Access to Justice	-	-	-	4,200
Allen & Overy	-	-	-	10,000
Paul Hamlyn Foundation	-	-	-	-
Met Migration - COVID	22,090	-	22,090	-
B. ASAP Partnership Grants				
The National Lottery Community Fund (Help Thru	-	26,312	26,312	111,351
British Redcross - Help Through Crisis	-	800	800	-
Baring Foundation	-	-	-	30,000
Total grants from trusts and foundations	347,923	218,466	566,389	649,750
Donations				
Freshfields	16,000	-	16,000	15,000
Garden Court	-	-	-	-
Herbert Smith	18,000	-	18,000	15,000
Feminist Review	-	-	-	-
Osborne Clark	-	-	-	-
Other Farms	8,000	-	8,000	-
Events & Sponsorship	2,180	-	2,180	1,960
Other donations	1,909	-	1,909	1,668
Total donations	40,069	-	40,069	33,828
Total Donations and Legacies	387,992	218,466	606,457	683,577
Income from Charitable Activities				
Second Tier Training and other activities	-	-	-	900
Other Income	863	-	863	-
	863	-	863	900
Investment Income				
Bank Interest	41	-	41	170
TOTAL INCOME	388,887	218,466	607,351	685,947

Of the total income of £607,351 received in 2022, £388,887 was in respect of unrestricted funds and £218,466 in respect of restricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Staff costs (see Note 6.)	254,148	165,955	420,103	383,650
Sub-grants to other organisations (see Note 4.)	-	43,841	43,841	151,791
Staff training and development	-	454	454	1,780
Recruitment	144	601	645	550
Professional Costs	4,839	1,823	6,462	9,136
Staff travel and other expenses	-	1,300	1,300	1,050
Practice certificate	306	-	306	328
Agency Fees	-	-	-	4,850
Employee Support Programme	534	188	720	1,273
Duty Scheme Emergency Costs	-	-	-	-
Interpretation and translation	7,989	1,437	9,426	10,357
Training delivery/ other advisers	372	-	372	376
Business Rates	2,669	113	2,772	2,968
Publicity and Marketing	1,284	950	2,244	960
Subscriptions and membership	4,448	3,848	8,296	7,257
Insurance	1,619	2,478	3,996	4,100
Small equipment and maintenance	2,514	800	3,314	412
Photocopiers & Shredders	1,580	716	2,266	2,147
Postage	88	-	88	75
Office move costs	4,945	-	4,945	-
Building service charge and electricity	7,880	-	7,880	3,433
Telephone and internet	9,349	3,904	13,253	12,842
Stationery	3,022	-	3,022	1,401
Legal and professional fees	-	-	-	-
Rent and rates	17,460	13,503	30,963	27,080
Volunteer expenses	-	-	-	-
IT Support	9,209	-	9,209	4,931
Office cleaning	426	-	426	121
Sundry expenses	908	-	908	-
Room Hire	-	-	-	-
Depreciation of tangible fixed assets	6,687	-	6,687	5,627
Other Support Costs (See Note 5.)	4,319	191	4,510	1,866
	<u>346,395</u>	<u>241,799</u>	<u>588,194</u>	<u>640,139</u>

The Trustees have taken advantage of the concession in the Charities SORP to adopt a natural analysis of Resources Expended, moving away from a strictly functional analysis. Of the total expenditure of £588,194 in 2022, £346,395 was in respect of unrestricted funds and £241,799 in respect of restricted funds.

4. GRANTS PAYABLE

Sub-grants were paid to other organisations as follows:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
PAPRAS	-	12,810	12,810	53,321
Soleca	-	6,026	6,026	21,380
Red Cross	-	7,727	7,727	33,010
Open Doors	-	750	750	3,640
DPG	-	17,329	17,329	40,440
	<u>-</u>	<u>43,841</u>	<u>43,841</u>	<u>151,791</u>

These grants are all made in relation to two projects funded by the Big Lottery and Barings.
No grants were made to individuals during the year.

5. OTHER SUPPORT COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Audit	1,836	-	1,836	1,836
Strategic development	-	-	-	-
Trustee meetings	723	-	723	-
Quality Assurance	1,512	-	1,512	-
Other costs	248	191	439	30
	<u>4,319</u>	<u>191</u>	<u>4,510</u>	<u>1,866</u>

All of the support costs in 2020 related to unrestricted funds.

6. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Wages and salaries	211,072	154,334	365,406	334,385
Social security costs	26,823	6,138	32,961	28,554
Pension costs	16,453	5,486	21,939	20,711
	<u>254,148</u>	<u>165,958</u>	<u>420,106</u>	<u>383,650</u>

No employee received remuneration of more than £60,000 (2021-same).

The charitable Company operates an auto enrolment pension scheme which is optional for its employees. Employees are also free to have a personal pension scheme, in both cases the charity does offer to make contributions to each employee to a maximum of 6% of gross pay. All employees took up the offer this year 2021/2022.

Total employee benefits received by the key management, including employer pension costs, amounted to £106,146.45 (2021 - £86,544.86).

	Number 2022	Number 2021
The average number of people employed during the year, calculated on the basis of full time equivalents was:	9.4	9.1
The number of people employed during the year was:	<u>11</u>	<u>11</u>

7. RELATED PARTY TRANSACTIONS AND TRUSTEE REMUNERATION AND EXPENSES

None of the Trustees received any remuneration from the charitable Company during this or the previous year.

None of the Trustees were reimbursed any expenses of more than £300 during this or the previous year. Reimbursed expenses relate only to travel costs to the Trustee Meetings.

No Trustee or any other person related to the charitable Company had any personal interest in any contract or transaction entered into by the charitable Company during this or the previous year. There are no other related parties to ASAP, and therefore there are no related party transactions requiring disclosure.

8. NET INCOMING RESOURCES

	2022 £	2021 £
This is stated after charging:		
Audit	1,836	1,836
Depreciation	6,667	5,827
Operating lease rentals	<u>30,182</u>	<u>26,083</u>

9. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2021	3,039	31,012	34,052
Disposals	-	(545)	(545)
Additions	-	8,041	8,041
At 31 March 2022	3,039	38,508	42,548
Depreciation			
At 1 April 2021	3,040	19,831	22,871
Charge for the year	-	8,887	8,887
Released on disposal	-	(545)	(545)
At 31 March 2022	3,040	28,953	28,992
Net book value			
At 1 April 2021	-	11,181	11,181
At 31 March 2022	-	13,556	13,556

10. DEBTORS	2022	2021
Due within one year	£	£
Prepayments	7,570	5,988
Other debtors and accrued income	-	38,470
Tax and social security	-	387
Season Ticket	87	87
Salaries and wages	0	-
	7,658	41,930

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	4,287	37,551
Accruals for grants payable	-	-
Other creditors and accruals	10,003	9,354
Salaries and Wages	23	-
Pensions payable	3,328	3,488
Deferred grant income	191,876	109,117
	209,517	159,510
Deferred income		
Balance at 1 April 2021	109,117	189,590
Amount released to incoming resources	(109,117)	(189,590)
Amount deferred in the year	191,876	109,117
Balance at 31 March 2022	191,876	109,117

12. STATEMENT OF FUNDS 2021/2022

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Legal and policy work	23,334	218,488	(241,798)	-	-
	<u>23,334</u>	<u>218,488</u>	<u>(241,798)</u>	<u>-</u>	<u>-</u>
SUMMARY OF FUNDS					
General Funds	314,796	388,886	(346,396)	-	357,286
Restricted Funds (as above)	23,334	218,488	(241,798)	-	-
	<u>338,129</u>	<u>607,374</u>	<u>(588,194)</u>	<u>-</u>	<u>357,286</u>

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2020/2021

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
RESTRICTED FUNDS					
Legal and policy work	43,925	327,668	(348,267)	-	23,334
	<u>43,925</u>	<u>327,668</u>	<u>(348,267)</u>	<u>-</u>	<u>23,334</u>
SUMMARY OF FUNDS					
General Funds	247,396	369,281	(281,682)	-	314,796
Restricted Funds (as above)	43,925	327,668	(348,267)	-	23,334
	<u>291,321</u>	<u>696,949</u>	<u>(630,349)</u>	<u>-</u>	<u>338,129</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2021/2022

	Designated Funds £	Unrestricted Funds General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	13,556	-	13,556
Net current assets	-	343,729	-	343,729
	<u>-</u>	<u>357,286</u>	<u>-</u>	<u>357,286</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2020/2021

	Designated Funds £	Unrestricted Funds General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	11,182	-	11,182
Net current Assets	-	303,613	23,334	326,947
	<u>-</u>	<u>314,795</u>	<u>23,334</u>	<u>338,129</u>

14. OPERATING LEASE COMMITMENTS

The total future minimum lease payments due under non-cancellable operating leases are as follows:

	Other operating leases 2022 £	2021 £
Within one year	25,116	23,787
One to five years	70,890	81,820
	<u>96,006</u>	<u>105,607</u>

15. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2022 but not yet received and recognised as income due to recognition criteria not being met, amounts to £1,409,902 (2021-£830,739)

16. GRANT COMMITMENTS NOT ACCRUED AS A LIABILITY

Total grant expenditure awarded as at 31 March 2022 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £1,409,902 (2021-£830,739). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

17. GOING CONCERN

Despite the rise in inflation and other economic challenges caused by the COVID 19 pandemic and the war between Russia and Ukraine, there are no material uncertainties about the charity's ability to continue.