

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

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ASYLUM SUPPORT APPEALS PROJECT

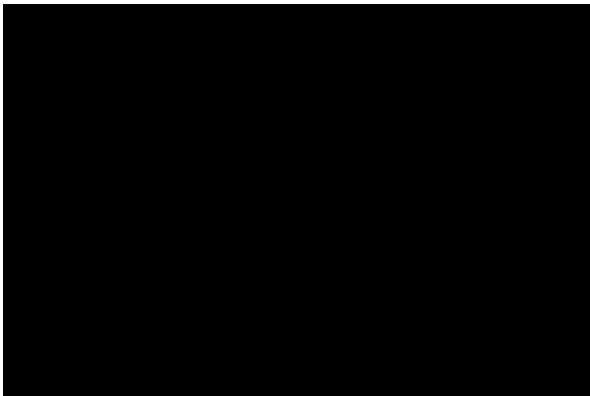
**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS
For the year ended 31 March 2024**

Trustees and directors

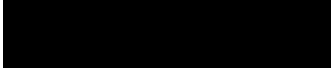
The Directors of the charitable Company are also its Trustees for the purposes of charity law, and are referred to throughout this Report as the Trustees.

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:



Senior Management:



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 Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton, Surrey KT6 7AL
Bankers	Barclays Bank Plc 128 Moorgate London, EC2M 6SX Co-operative Bank Plc 1 Balloon Street Manchester, M60 4EP Triodos Bank Deanery Road Bristol, BS1 5AS

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2024

The Trustees present their Report and Financial Statements for the year ended 31 March 2024. 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 twelve staff – a Director, Deputy Director, Head of Legal, 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, Women's Legal Adviser and Duty Scheme Legal Officer (recruited in August 24). Around 35 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.

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:

- 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 and ongoing changes to our service requirements. 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, reduce the number of destitute people seeking asylum who are able to appeal. We researched barriers in accessing advice, and are working to influence the Home Office's AIRE contract which funds advice on asylum support. We are also developing an expanded service model to increase access to advice around the UK.

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.

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 for people seeking asylum 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 2023-24

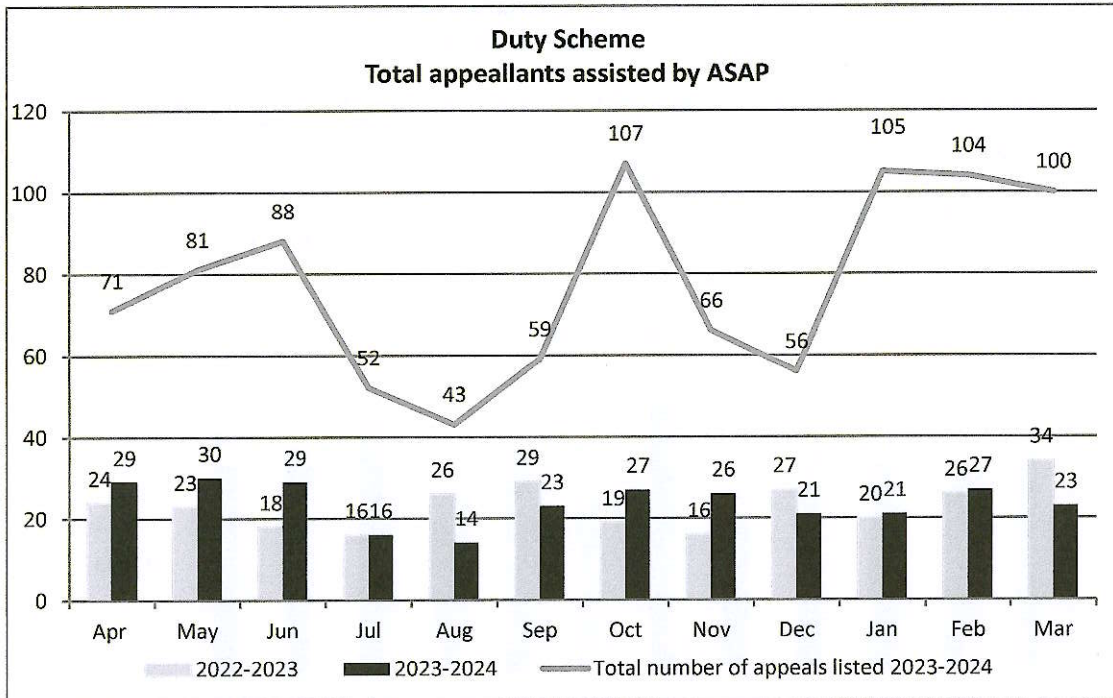
- ASAP represented or advised 286 people in relation to their appeal at the asylum support tribunal (at least 373 including family members). This is slightly more than the previous year. We represented 65% of all appeals where it was possible for us to do so. Of those we assisted, a very high 73% resulted in access to asylum support.
- ASAP answered 760 calls on our advice line (20% increase from last year and far exceeding our target of 600) from 181 different organisations and 87 individuals within the asylum system.
- ASAP trained 2304 advisors from 264 organisations, more than ten times our target of training 200 advisors.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. We and others successfully advocated for the Home Office to support people impacted by the Illegal Migration Act, and to give pregnant women and young children nutritional support following reports of malnourishment due to poor quality food in hotels. In August 23, the Home Office started to evict people granted refugee status after only 7 days. Working with partners we persuaded the Home Office to revert to 28 days, reducing the significant levels of homelessness this had caused. We represented a lead case at the Tribunal, successfully advocating that the Tribunal should be able to reinstate support if someone had reason for refusing to be accommodated on a barge.

Legal Representation

Free legal representation and specialist legal advice is provided through a duty scheme, for people seeking asylum 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 (and Scottish lawyers often lack capacity to pick up appeals), the vast majority of appellants do not have legal representatives to argue their case. ASAP is the only organisation which provides regular legal representation for asylum support appeal hearings. The service is open to all people with appeals at the tribunal. Where there is limited capacity priority is given on the basis of level of vulnerability and/or complexity of case. During 2023-24 ASAP provided assistance in occasional remote telephone or video appeals alongside written representations and in-person hearings.

The duty scheme provides free legal representation 5 days per week. In 2023/24 we received 420 referrals from 108 organisations across the UK. In addition there were 227 self-referrals, a third of the total, and much higher than in previous years, reflecting the difficulty people find in accessing assistance locally now that the Home Office accommodates people in remote areas. Overall, we supported 286 appellants at the tribunal (373 including family members). This is 65% of those we had permission to assist. A very high 73% of those we assisted became eligible for support following our assistance. With the inclusion of dependants of appellants, this means that a total of 186 people either retained their pre-existing support or gained access to support, instead of facing destitution.

People assisted at appeal by ASAP, 2023/24



A large number of people who received legal representation from ASAP came from countries with well documented and publicised human rights abuses, political instabilities and serious security issues. 79% were male and 20% female, while 12% 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 78% amongst women.

46% of appeals across the year related to Section 95 support. Section 95 support is for people with ongoing asylum claims. The Home Office typically focus on whether someone meets the legal test for destitution, assessing whether they believe the person could access any other form of accommodation or financial support. The proportion of appeals relating to section 4 support was 55% overall. Section 4 support is accommodation and financial support for some categories of people who have been refused asylum and are unable to leave the UK. The overall number of appeals was low across the year. The proportion of people appealing a refusal of section 4 support reduced from 41% in 2019/20 to just 10% in 2023. This year we commissioned research into the reasons for this drop, so that we could understand why people were not appealing and consider what we could do to ensure people are able to access justice, and the housing and financial support they need.

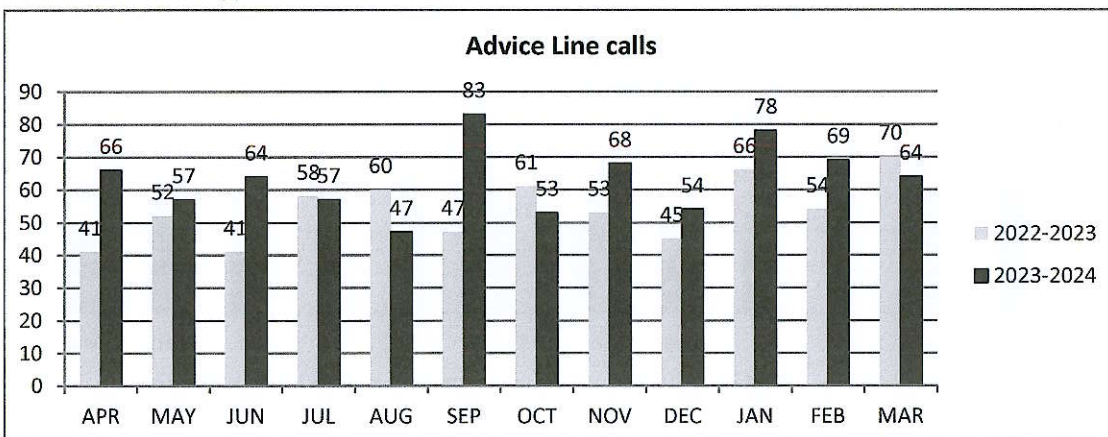
Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 20% of those we represented gave us feedback, 100% was positive. Comments included:

- o 'They have give me hope and trust. which i had none left'
- o 'All the procedures were done in the best possible way. So I only recommend more and more people to help asylum seekers in that sensitive matter.'
- o 'Without the advocate I would have been Homeless. The advocate listen to me and understood what was saying. The advocate then made my voice heard in front of the judge'
- o 'Due to the great work of ASAP, I was able to retrieve my peace of mind.'
- o 'When I was in court, the advocate helped me to explain my situation to the Judge. He helped me understand more clearly some things about my case. He was very thorough and I thank him for it. When I could not express what I wanted to say, they were able to do so for me.'

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 760 calls from advice agencies across the UK, a 20% increase from last year. Calls were mainly related to s95 (26%) and s4 support (17%) with a smaller proportion relating to schedule 10 support (6%). We saw many more calls this year from people looking for an immigration lawyer - something we cannot help with but which is indicative of the widespread collapse of legal aid advice for asylum claims. 181 different organisations called the line, from NGOs to statutory agencies and solicitors, and 87 individuals. 29% of calls related to women's cases and 17% related to families, higher than the 20% women/ 12% families we saw at appeal.



We had a record-breaking year within our training programme. We delivered 2304 training sessions, over 10 times our target of 200, from 264 different organisations. We trained 566 people through live webinars and online meetings, 464 through pre-recorded webinars, and 1274 people via e-learning. We trained 78 people via a partnership training programme for public sector workers in social care, health care, housing and schooling. We produced a new e-learning course on 'Domestic Abuse' to assist people experiencing domestic abuse within the asylum system to access funded refuge spaces. This became our second most used e-learning course with 85 advisors completing it in the first 3 months. We trained 39 advisors in Women's Aid on domestic abuse.

Overall, across all our training platforms, we continue to receive very good feedback. 100% of webinar trainees said the training increased their knowledge of asylum support law.

Comments included:

'Honestly, it was superb. It was a really good, grounded explanation but also referring back to the law. Excellent, thank you'.

'It was a really helpful session, and it was also good to have the opportunity to chat and work through the case studies in the break out groups'.

94% of e-learning trainees said the training had increased their understanding of asylum support with comments including:

'Well-presented and easy to understand'

'It is an excellent course'

'Different case scenarios lead to different result, which is a valuable lesson to learn. It is important to have this knowledge when we are assisting the clients.'

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow to 1302 members, providing a unique forum for asylum support advisors from all over the country. We gave 60 asylum support policy and practice updates and held three face-to-face meetings for ASAN members to come together and exchange useful information in person, as well as hear from invited external speakers. ASAN members use it to exchange useful information and case-working tips- this year key topics included the Illegal Migration Act, inappropriate accommodation on the Bibby Stockholm barge/ in ministry of defence sites, and Home Office data errors which led to a high number of people having their asylum claims wrongly withdrawn and being evicted.

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 5 key areas to direct our policy work for 2023-24:

- Ensuring that the new Home Office guidance on domestic abuse is implemented effectively
- Ensuring that asylum support continues to be provided under Illegal Migration Act
- Understanding why asylum support appeal levels have dropped
- Investigating the legality of the AIRE contract and whether it could be amended
- Holding the Home Office to lawful conduct and high standards in their decision making
- Ensuring that appeals are run in a fair way

Our policy and advocacy work achieved the following in 2023/24:

- Domestic Abuse - we persuaded the Home Office to draft a new standard operating procedure to guide their staff on what they need to do to help people experiencing domestic abuse access refuge spaces. We amended the Home Office's new 'customer journey map' which sets out what people can expect from the Home Office when they report domestic abuse.
- Illegal Migration Act - we worked in partnership to persuade the Home Office to support people deemed 'inadmissible' under the Illegal Migration Act, as they would otherwise be homeless despite being unable to leave the UK. We persuaded the Home Office to use existing support mechanisms, rather than bringing in the Immigration Act 2016 provisions, which would transfer support for families refused asylum to Local Authorities.
- Malnutrition - we heard reports of women unable to breastfeed and children with stunted growth due to malnutrition in full board asylum accommodation. We advocated for this to change and worked with lawyers on strategic litigation which led to the Home Office providing additional nutritional payments for women and children under 4 years old in full board housing.
- Asylum support rates - after many years of advocacy, the Home Office finally agreed to increase the level of payments for people in receipt of asylum support, including maternity payments and payments for pregnant women and young babies, which had not been increased for 20 years.
- Homelessness amongst refugees - we worked in partnership to highlight the spike in homelessness after the Home Office reduced the length of time given to people granted refugee status before they are evicted from asylum accommodation from 28 days to just 7 days, leaving them with insufficient time to transfer to Local Authority support. Following pressure from both the voluntary sector and Local Authorities, the Home Office agreed to revert to 28 days from September.
- Unsuitable accommodation - we represented a lead case at the Tribunal, in which we successfully argued that the Tribunal should be able to reinstate support if someone decided not to travel to accommodation on the barge because it was unsuitable for them (eg they had a medical condition requiring them to live near a particular healthcare provider).
- Home Office data errors resulting in evictions - we prepared for a lead case at the Tribunal, advocating that if the Home Office sent an invitation to an asylum interview to the wrong address, withdrew the person's claim because they did not attend, and evicted them, the Tribunal should be able to reinstate their support where it was the Home Office's error, so they are not left homeless.
- Asylum support 'advice deserts' - we commissioned research to identify the barriers people face in accessing advice on asylum support, and the reasons people are not appealing a housing refusal as often. We are using the findings to inform our own service expansion, and to advocate for changes to the Home Office's AIRE contract, which governs advice on asylum support.

Financial Review

Results

The total net incoming resources for the year was £49,279 details of which are shown in the Statement of Financial Activities on page 17.

Total incoming resources for the year increased by 8% at £708,965 compared to £655,356 for 2022/23

Total outgoing resources for the year increased by 7% at £659,687 compared to £615,779 for 2022/23

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 2024 were £446,142 (all unrestricted). In accordance with its draft updated reserves policy for 2025, ASAP aims to have an unrestricted general reserve of £419,514 to cover a drop in income, unforeseen events and/or the costs of closure. The additional £26,628 will be retained until an updated reserves policy is agreed in December 2025. The trustees have indicated that they are likely to designate any surplus towards expenditure for 2025/26 to fund ASAP's planned service developments, and to provide financial security given that a number of ASAP's multi-year grants end in March 2025. The reserves policy is reviewed annually.

This report reflects the period 1st April 2023 to 31st March 2024. We anticipate likely pressure on grants in coming years, as funders' overall levels of available grants reduce in line with the restructuring 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 develop a new strategic plan for 2025-2030. We will expand our service in line with recommendations within our research on advice deserts, and seek to influence the AIRE contract to increase access to high quality advice on asylum support across the UK. We will press the Home Office to take steps to rectify their inaccurate addresses which result in the Home Office withdrawing people's asylum claims and evicting them because they have not replied to a letter the Home Office sent to the wrong address. We will consider how best to expand our second tier support further, for example increasing our advice line coverage, starting face to face training in parts of the UK with less experience of support people in the asylum system. We will develop online tools to enable the increasing number of people who cannot access local advice to appeal against a refusal of housing or financial support. We will seek to persuade the Tribunal to change the way they list paper appeals as it currently restricts people from accessing justice.

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.

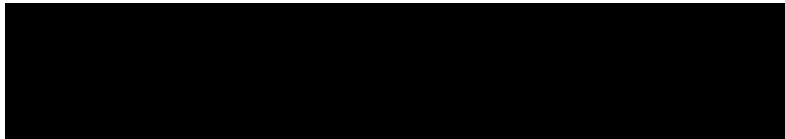
Remuneration Policy

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 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised by the Trustees on 05/12/24 and signed on its behalf by:

A large black rectangular box redacting the signature of the trustee.

**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 2024 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 2024, 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 Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton, Surrey
KT6 7AL



12 December 2024

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

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2024

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2024	2024	2024	2023
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:		428,029	276,375	704,404	654,239
Investment income		2,645	-	2,645	720
Income from Charitable Activities		1,917	-	1,917	397
TOTAL	2	432,590	276,375	708,965	655,356
EXPENDITURE ON:					
Charitable activities	3	383,311	276,375	659,687	615,779
TOTAL RESOURCES EXPENDED		383,311	276,375	659,687	615,779
Net income/(expenditure) before transfer		49,279	(0)	49,279	39,577
Transfer between funds	12	-	-	-	-
Net income/(expenditure) after transfer		49,279	(0)	49,279	39,577
NET MOVEMENT IN FUNDS		49,279	(0)	49,279	39,577
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		396,863	-	396,863	357,286
TOTAL FUNDS AT END OF YEAR		£ 446,142	£ (0)	£ 446,142	£ 396,863

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.

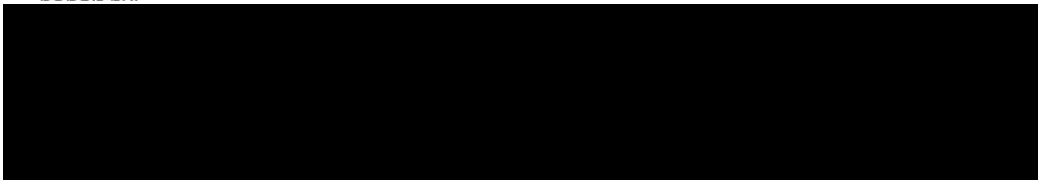
ASYLUM SUPPORT APPEALS PROJECT (Company limited by guarantee no. 04763838)

BALANCE SHEET
As at 31 March 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	8		7,009		11,797
CURRENT ASSETS					
Debtors	9	6,811		25,850	
Cash at bank and in hand		728,449		635,049	
		<u>735,260</u>		<u>660,899</u>	
CREDITORS: amounts falling due within one year	10	296,127		275,832	
NET CURRENT ASSETS			<u>439,133</u>		<u>385,067</u>
NET ASSETS			<u>£ 446,142</u>		<u>£ 396,863</u>
FUNDS					
Restricted funds	11		-		-
Unrestricted funds:					
General fund	11		446,142		396,863
			<u>£ 446,142</u>		<u>£ 396,863</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 05/12/24 and signed on its behalf by



The annexed notes form part of these financial statements.

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

CASHFLOW STATEMENT

For the year ended 31 March 2024

	2024	2023
Cash flows from operating activities		
Net movement in funds per statement of financial activities	49,279	39,577
Adjustmenst for:		
Depreciation charges	6,608	8,245
(Increase) / decrease in debtors	19,039	(18,193)
Increase / (decrease) in creditors	20,295	66,315
Net cash produced by / (used in) operating activities	95,221	95,945
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,821)	(6,486)
Net cash produced by / (used in) investing activities	(1,821)	(6,486)
Change in cash and cash equivalents in the year	93,400	89,460
Cash and cash equivalents brought forward	635,049	545,589
Cash and cash equivalents carried forward	728,449	£635,049
Analysis of cash and cash equivalents		
Cash at bank and in hnad	728,449	£635,049

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

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

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	4.2
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 or 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 5.

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants from Trusts and Foundations				
A. ASAP Projects				
AB Charitable	44,000	-	44,000	40,000
The John Ellerman Foundation	40,000	-	40,000	40,000
Comic Relief (Charity Projects)	55,000	-	55,000	40,000
Oak Foundation	-	75,421	75,421	73,761
Esmee Fairbairn	50,000	-	50,000	50,000
Legal Education foundation	-	43,454	43,454	43,071
London Legal Support Trust	10,000	-	10,000	10,000
Sigrid Rausing Trust	75,000	-	75,000	75,000
Trust for London	-	35,000	35,000	33,750
Tudor Trust	34,000	-	34,000	35,000
The Balcombe	15,000	-	15,000	10,000
Friend of ASAP (Samuel)	35,000	-	35,000	39,440
Met Migration	30,000	-	30,000	30,000
City Bridge Foundation	-	47,500	47,500	47,000
The Henry Smith	-	45,000	45,000	45,000
Oak Foundation (Lived Experience)	-	-	-	10,000
Access to Justice Foundation	-	30,000	30,000	-
Allen & Overly	5,000	-	5,000	-
Total grants from trusts and foundations	393,000	276,375	669,375	622,022
Donations				
Freshfields	16,000	-	16,000	15,000
Herbert Smith	15,000	-	15,000	15,000
Other Farms	-	-	-	-
Events & Sponsorship	3,909	-	3,909	2,043
Other donations	120	-	120	174
Total donations	35,029	-	35,029	32,217
Total Donations and Legacies	428,029	276,375	704,404	654,239
Income from Charitable Activities				
Second Tier Training and other activities	600	-	600	-
Other Income	1,317	-	1,317	397
	1,917	-	1,917	397
Investment Income				
Bank Interest	2,645	-	2,645	720
TOTAL INCOME	432,590	276,375	708,965	655,356

Of the total income of £708,965 received in 2024, £432,590 was in respect of unrestricted funds and £276,375 in respect of restricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Staff costs (see Note 5.)	308,824	219,009	527,832	486,739
Staff training and development	667	554	1,221	475
Recruitment	-	330	330	3,204
Professional Costs	13,662	12,091	25,753	14,599
Staff travel and other expenses	1,578	-	1,578	217
Practice certificate	273	64	337	316
Agency Fees	-	-	-	-
Employee Support Programme	770	-	770	855
Duty Scheme Emergency Costs	246	-	246	-
Interpretation and translation	6,019	3,873	9,892	11,002
Training delivery/ other advisers .	-	-	-	-
Business Rates	-	-	-	2,772
Publicity and Marketing	-	1,055	1,055	518
Subscriptions and membership	4,968	2,305	7,272	6,423
Insurance	3,480	2,294	5,774	6,982
Small equipment and maintenance	(1,528)	-	(1,528)	1,394
Photocopiers & Shredders	3,165	559	3,724	3,714
Postage	16	-	16	-
Bank Charges	537	-	537	-
Office move costs	-	-	-	-
Building service charge and electricity	584	938	1,522	1,626
Telephone and internet	10,053	4,530	14,583	15,637
Stationery	420	99	519	1,177
Legal and professional fees	-	-	-	-
Rent and rates	11,381	24,999	36,381	36,778
Volunteer expenses	186	-	186	290
IT Support	4,706	1,950	6,656	7,402
Office cleaning	3,597	-	3,597	1,715
Sundry Expenses	407	-	406	1,741
Depreciation of tangible fixed assets	6,608	-	6,608	8,245
Other Support Costs (See Note 4.)	2,693	1,725	4,418	1,958
	383,311	276,375	659,687	615,779

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 £658,687 in 2024, £383,315 was in respect of unrestricted funds and £276,371 in respect of restricted funds.

4. OTHER SUPPORT COSTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Audit	-	2,088	2,088	1,800
Strategic development	253	122	375	-
Trustee meetings	55	-	55	157
Quality Assurance	287	1,603	287	-
Other costs	10	-	10	-
	<u>605</u>	<u>3,813</u>	<u>4,418</u>	<u>1,957</u>

Support costs in 2023-24; £605 were for unrestricted funds and £3,813 related to restricted funds.

5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	268,425	188,244	456,669	420,591
Social security costs	20,639	23,700	44,339	41,153
Pension costs	19,760	7,064	26,824	24,996
	<u>308,824</u>	<u>219,009</u>	<u>527,832</u>	<u>486,740</u>

No employee received remuneration of more than £60,000 (2023-2024-same).

The charitable Company operates an auto enrollment 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 2023/2024.

Total employee benefits received by the key management, including employer pension costs, amounted to £115,917.64(2022-23 - £114,319.09).

	Number 2024	Number 2023
The average number of people employed during the year, calculated on the basis of full time equivalents was:	11.5	10.9
The number of people employed during the year was:	<u>12</u>	<u>12</u>

6. 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.

7. NET INCOMING RESOURCES

	2024 £	2023 £
This is stated after charging:		
Audit	2,088	1,800
Depreciation	6,608	8,245
Operating lease rentals	<u>37,157</u>	<u>34,627</u>

11. STATEMENT OF FUNDS 2023/2024

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Legal and policy work	-	276,375	(276,375)	-	(0)
	-	276,375	(276,375)	-	(0)
SUMMARY OF FUNDS					
General Funds	396,863	432,590	(383,311)	-	446,142
Restricted Funds (as above)	-	276,375	(276,375)	-	(0)
	396,863	708,965	(659,687)	-	446,142

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2022/2023

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS	0	292,022	(292,022)	-	-
Legal and policy work	0	292,022	(292,022)	-	-
SUMMARY OF FUNDS					
General Funds	357,286	363,334	(323,757)	-	396,863
Restricted Funds (as above)	0	292,022	(292,022)	-	-
	357,286	655,356	(615,779)	-	396,863

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2023/2024

	Unrestricted Funds Designated Funds £	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	7,009	-	7,009
Net current assets	-	439,133	(0)	439,133
	-	446,142	0	446,142

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2022/2023

	Unrestricted Funds Designated Funds £	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	7,905	-	7,905
Net current Assets	-	439,434	-	439,434
	-	447,339	-	447,339

13. OPERATING LEASE COMMITMENTS

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

	Other operating leases 2024 £	2023 £
Within one year	23,164	25,112
One to five years	22,715	45,879
	45,879	70,991

14. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2024 but not yet received and recognised as income due to recognition criteria not being met, amounts to £827,297 (2023- £1,116,238)

Total grant expenditure awarded as at 31 March 2023 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £827,297 (2023-£1,116,238). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

15. GOING CONCERN

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

8. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2023	3,039	45,995	49,034
Disposals	-	-	-
Additions	-	1,821	1,821
At 31 March 2024	3,039	47,816	50,855
Depreciation			
At 1 April 2023	3,040	34,198	37,238
Charge for the year	-	6,608	6,608
Released on disposal	-	-	-
At 31 March 2024	3,040	40,806	43,845
Net book value			
At 1 April 2023	-	11,797	11,797
At 31 March 2024	-	7,009	7,009

9. DEBTORS

	2024 £	2023 £
Due within one year		
Prepayments	6,096	17,100
Other debtors and accrued income	(0)	8,750
Tax and social security	-	-
Season Ticket	0	-
Salaries and wages	0	-
Childcare Voucher	715	-
	<u>6,811</u>	<u>25,850</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	13,440	3,965
Accruals for grants payable	-	-
Other creditors and accruals	6,323	4,235
Salaries and Wages	24	23
Income Tax and other taxes	12,325	43,033
Pensions payable	4,838	4,805
Childcare	-	243
Deferred grant income	259,178	219,528
	<u>296,127</u>	<u>275,832</u>
Deferred income		
Balance at 1 April 2023	219,528	191,876
Amount released to incoming resources	(219,528)	(191,876)
Amount deferred in the year	259,178	219,528
Balance at 31 March 2024	<u>259,178</u>	<u>219,528</u>