

Charity registration number 1105625 (England and Wales)

Company registration number 04763838

**ASYLUM SUPPORT APPEALS PROJECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ASYLUM SUPPORT APPEALS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

N Parker
M Edge
M Oghanna
M Saki
I Greener
L Mponela
S Syed (Appointed 23 May 2024)
M Spencer (Resigned 23 May 2024)
D Garratt (Resigned 19 Nov 2024)
A Mckenzie (Resigned 19 Nov 2024)
S Taal (Resigned 10 Feb 2025)
S Whitehall (Resigned 23 May 2024)

Charity number (England and Wales)

1105625

Company number

04763838

Registered office

Studio 11 & 12
Container City Building
48 Trinity Buoy Wharf
E14 0FN

Auditor

K Fisher BA FCA CTA
Kingston Burrows 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

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ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2025

The Trustees present their Report and Financial Statements for the year ended 31 March 2025. 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, Policy and Research Officer, Training Coordinator, Duty Scheme Assistant, Finance and Operations Officer, Women's Legal Adviser and Duty Scheme Legal Officer (from 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 changes to funder strategies. 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. Fewer homeless people are able to appeal a wrong refusal of support, because of a lack of organisations providing accessible advice on asylum support appeals around the UK, combined with
- Home Office policies and practices. We carried out research on this in 2024, and are working to influence the Home Office's AIRE contract which funds advice on asylum support. We are also investing in new online tools to help people appeal if they cannot find a local organisation.

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 people seeking asylum.
- 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 2024-25

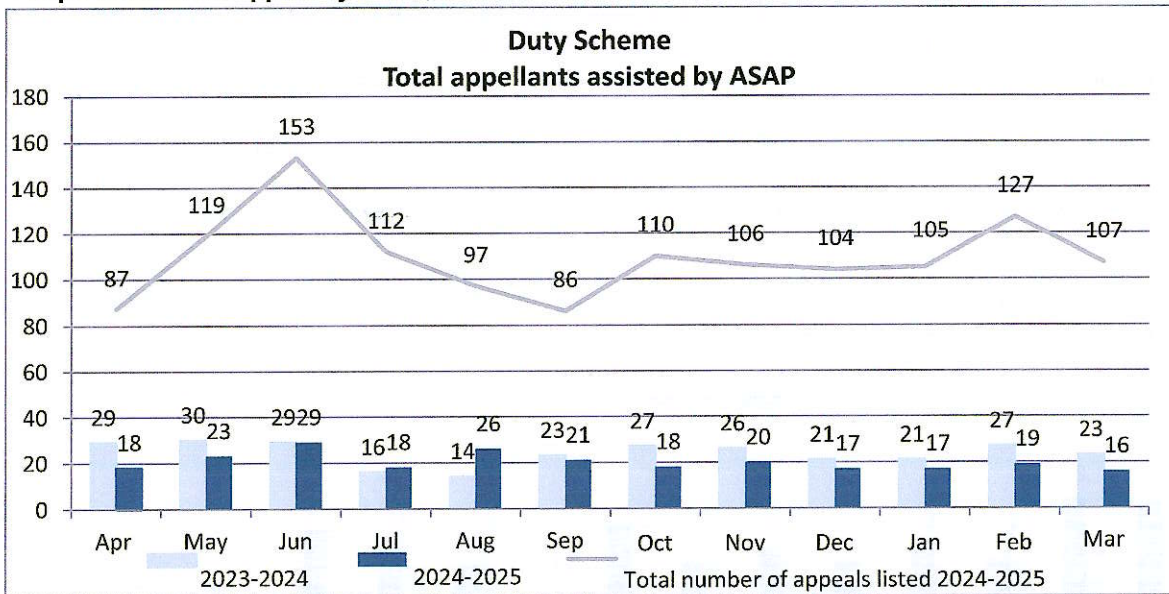
- ASAP represented or advised 242 people in relation to their appeal at the asylum support tribunal (at least 298 including family members). We represented 46% of all appeals where it was possible for us to do so. Of those we assisted, a very high 77% resulted in access to asylum support.
- ASAP answered 792 calls on our advice line (an increase from last year and far exceeding our target of 600) from 304 different organisations and 112 individuals within the asylum system.
- ASAP trained 2528 advisors from 279 organisations, more than twelve times our target of training 200 advisors.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. We successfully defended the right to appeal where the Home Office wrongly withdrew someone's asylum claim (eg for not replying to a letter the Home Office sent to the wrong address) and then evicted them. We persuaded the Home Office to improve the quality of their data on addresses, to reduce Home Office admin errors which result in people being left homeless. We commissioned research into asylum support advice deserts across the UK, and used the findings to highlight changes required to the Home Office's contract on advice (the AIRE contract). With other organisations, we persuaded the Home Office to adopt minimum standards when responding to domestic abuse.

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 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 2024-25 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 2024/25 we received 463 referrals from over 100 organisations across the UK. In addition there were 413 self-referrals from people who could not find a local organisation to help them. This is nearly half of all referrals, much higher than in previous years. Our research found that people struggle to access local advice now the Home Office accommodates people in remote areas. Overall, we supported 242 appellants at the tribunal (298 including family members). This is 46% of people where we had permission to assist. A very high 77% of people became eligible for support following our assistance. With the inclusion of family members, this means that a total of 166 people either retained their pre-existing support or gained access to support, instead of facing destitution.

People assisted at appeal by ASAP, 2024/25



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. 74% were male and 26% female, while 13% were families with children. 78% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 81% amongst women.

This year 45% of appeals related to section 95 support (for people with ongoing asylum claims) and 55% related to section 4 support (accommodation and financial support for some people who have been refused asylum and meet tight criteria to show that they are unable to leave the UK through no fault of their own). The proportion of successful appeals increased to 77%, showing that many people are refused support despite meeting the criteria. The proportion of people appealing a refusal of support dropped again - for section 4 support this reduced from 41% in 2019/20 to just 5.5% in 2024; for s95 support it reduced from 21% in 2019 to 4% in 2024. We researched the reasons for this drop, so that we could understand why people were not appealing. We published the research in June 2024 - it found that many people struggle to access advice on how to appeal. In 2025/26 we will talk to the Home Office about incorporating appeals into the next AIRE contract. We will develop online materials to help people appeal wrong support refusals by themselves, where they cannot access local advice.

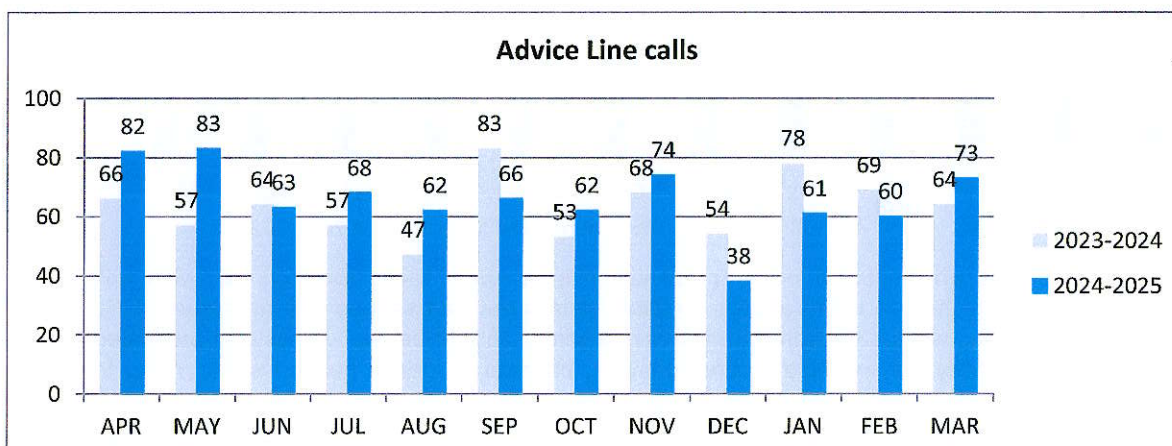
Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 18% of those we represented gave us feedback, 99% was positive. Comments included:

- o 'The advocate was very clear. His explanations were clear and he was very professional in his approach. This encouraged me and gave me hope'
- o 'There were specific questions about specific issues, I really couldn't have achieved anything on my own, you need to have legal knowledge, thank you'
- o 'I was in contact with ASAP from the beginning of my appeal process and they have been incredibly helpful throughout this process. (The advocate) gave me a rundown of what was going to happen and the questions I may likely face, in addition his words of confidence about the likelihood of us winning the appeal lifted my confidence and ability to answer questions during the trial'.
- o 'As a migrant who's not familiar with legal procedures and laws of this country it's a turning point to have a advocate who can explain the real situation, strengths and weaknesses.'

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 792 calls from advice agencies across the UK, an increase from last year. Calls were mainly related to s95 and s4 support (44%) with a smaller proportion relating to schedule 10 support (13%). We again saw an increase in calls 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. A much wider breadth of organisations called the advice line this year - 304 different organisations (a 60% increase on last year) from NGOs to statutory agencies and solicitors, and 112 individuals. 29% of calls related to women's cases and 15% related to families.



We again broke our training record this year, delivering 2528 training sessions, over 12 times our target of 200, from 279 different organisations. We trained 347 people through live webinars and online meetings, 398 through pre-recorded webinars, 44 face to face and 1293 people via e-learning. 393 people were trained as part of our women's project and we trained 53 people via a partnership training programme for public sector workers in social care, health care, housing and schooling.

Overall, across all our training platforms, we continue to receive very good feedback. 100% of webinar trainees and 97% of e-learners said the training increased their knowledge of asylum support law.

Comments included:

'(The trainer) is amazing at breaking down case law and complex processes into understandable situations'.

'We are incredibly reliant on all ASAP activities, to be able to do all of that work to the best of our ability. All staff that join our service are put through all the ASAP training courses, the e-learning modules and then any other trainings that become available... That support infrastructure is so vital for a team and organisation of our size.... It would not be an option for our organisation to pay for the amount of training that we access from ASAP, the fact that there is that much quality training resources available for free is so fantastic.'

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow to 1407 members, providing a unique forum for asylum support advisors from all over the country. We gave 65 asylum support policy and practice updates and held two meetings for ASAN members to share best practice, discuss trends and learn from external speakers. Feedback on the network includes:

'Sharing knowledge, building sectoral knowledge and confidence and connections. Reducing isolation, Really valuable. I actually think it has helped with staff (my) morale at times - seeing we aren't alone, and knowing how many skilled people there are out there working for the best.'

'(ASAP) are an integral part of the asylum and immigration sector. ASAN is particularly useful as it supports advisers in the wider advice sector and brings them together daily for mutual help'.

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 2024-25:

- Ensuring that the new Home Office guidance on domestic abuse is implemented effectively
- Improving Home Office safeguarding procedures in asylum accommodation
- Increasing access to advice about asylum support and appeals
- Holding the Home Office to lawful conduct and high standards in their decision making
- Ensuring that appeals are run in a fair way
- Facilitating discussions between decision makers and people living in asylum support

Our policy and advocacy work achieved the following in 2024/25:

- Domestic Abuse - working with other organisations, we persuaded the Home Office to adopt minimum standards for responding to domestic abuse, published on the International Day for the Elimination of Violence Against Women.
- Evictions following wrong asylum claim withdrawals - in their rush to clear asylum claims, the Home Office sent letters to the wrong address, then withdrew people's asylum claims and evicted them because they did not reply. The Home Office tried to argue that people should not be able to appeal, even though they were making people homeless due to their own admin error. We advocated at the Asylum Support Tribunal and then in court, to ensure people's right to appeal was protected. In March 25, the judge decided that people's right to appeal should indeed be retained.
- Access to advice about asylum support - we commissioned research which was published in June 2024, to explore why a much smaller proportion of people appeal when they are refused support (down from 41% in 2019 to just 5.5% in 2024). Given that 77% of appeals we assisted in were successful last year, it is not unreasonable to assess that if they do not appeal, many people are left destitute despite meeting the criteria for support. We used the research findings to identify changes that should be made to the Home Office AIRE contract (which funds one organisation to give advice on asylum support across the UK), with a view to incorporating these changes in the 2026 contract break clause and the 2029 future iteration of the contract.
- We worked with other organisations to highlight the need for a longer notice period before newly granted refugees are evicted from their accommodation, as people were being evicted into homelessness because of lack of time to find alternative housing, which was increasing pressure on Local Authorities. In December 24 the Home Office piloted an increase to 56 days' notice.
- We set out our priorities for change when the new government came into power in July 2024. In December 24, when meeting the Minister, we highlighted the need for an increased focus on safeguarding, a new model of accommodation, a review of the Home Office's private contracts on advice and accommodation, and a focus on community cohesion.

Financial Review

Results

The total net incoming resources for the year was £14,209 details of which are shown in the Statement of Financial Activities on page 12.

Total incoming resources for the year increased by just under 4% at £737,083 compared to £708,966 for 2023/24

Total outgoing resources for the year increased by just under 10% at £722,874 compared to £659,687 for 2023/24

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 2025 were £460,351 (all unrestricted). In accordance with its draft updated reserves policy for 2026, ASAP aims to have an unrestricted general reserve of £412,286 to cover a drop in income, unforeseen events and/or the costs of closure. The trustees will decide in the November 2025 meeting whether to designate £45k of the additional £48,065 towards expenditure for 2026/27 to fund ASAP's strategic developments in line with its new 5 year strategy, and to provide financial security given that a number of ASAP's multi-year grants end in March 2026. This would leave ASAP with just £3065 higher free reserves than is required by its policy. The reserves policy is reviewed annually.

This report reflects the period 1st April 2024 to 31st March 2025. We anticipate likely pressure on grants in coming years, as funders' overall levels of available grants reduce in line with the restricting economy and increased 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 new Strategic plan for 2025-2030. We will expand our service in line with recommendations within our research, developing online materials to help advisors from small local organisations, and people who cannot access local advice, to submit appeals. We will continue to discuss the AIRE contract with the Home Office, with a view to increasing high quality advice on asylum support across the UK. We will continue to persuade the Home Office to invest in connecting their data systems so they send correspondence to the right address. We will continue to advocate that people should have the right to appeal where the Home Office tries to evict them for not replying to a letter that was sent to the wrong address. We will respond to the Home Office's announcement of plans for punitive asylum support policies. We will take steps to ensure that women experiencing domestic abuse, and people with additional health needs, can access safe housing. We will explore whether we can increase capacity to expand our advice line. We will recruit new pro bono volunteers so that we can expand our free legal representation. We will continue to facilitate discussions with people living on asylum support to influence ASAP's work and the asylum support system. We will develop our IT infrastructure and wellbeing support.

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 24/11/25 and signed on its behalf by:

Maryam Oghanna
Maryam Oghanna (Chair)

Date: 4 December 2025

ASYLUM SUPPORT APPEALS PROJECT

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Asylum Support Appeals Project for the purpose of company law, are responsible for preparing the Trustee's 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 which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ASYLUM SUPPORT APPEALS PROJECT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ASYLUM SUPPORT APPEALS PROJECT

Opinion

We have audited the financial statements of Asylum Support Appeals Project (the "Company") for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, 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 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 trustee's 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ASYLUM SUPPORT APPEALS PROJECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ASYLUM SUPPORT APPEALS PROJECT

Responsibilities of trustees

As explained more fully in the statement of trustee's responsibilities, the trustees, who are also the directors of the for the purpose 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 '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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.


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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees 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 Burrows Audit Ltd
308 Ewell Road
Surbiton, Surrey
KT6 7AL
Date: 8-12-25

ASYLUM SUPPORT APPEALS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	413,392	319,806	733,198	428,029	276,375	704,404
Charitable activities	4	925	-	925	1,917	-	1,917
Investments	5	2,960	-	2,960	2,645	-	2,645
Total income		417,277	319,806	737,083	432,591	276,375	708,966
Expenditure on:							
Charitable activities	6	403,068	319,806	722,874	383,312	276,375	659,687
Total expenditure		403,068	319,806	722,874	383,312	276,375	659,687
Net income and movement in funds		14,209	-	14,209	49,279	-	49,279
Reconciliation of funds:							
Fund balances at 1 April 2024		446,142	-	446,142	396,863	-	396,863
Fund balances at 31 March 2025		460,351	-	460,351	446,142	-	446,142

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

ASYLUM SUPPORT APPEALS PROJECT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		16,640		7,010
Current assets					
Debtors	13	6,733		6,811	
Cash at bank and in hand		733,265		728,449	
		739,998		735,260	
Creditors: amounts falling due within one year	14	(296,287)		(296,128)	
Net current assets			443,711		439,132
Total assets less current liabilities			460,351		446,142
The funds of the					
Unrestricted funds	18		460,351		446,142
			460,351		446,142

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on24/11/25.....

Maryam Oghanna
.....
M Oghanna
Chair

Marion Edge
.....
Marion Edge (Dec 8, 2025 11:16:28 GMT)
M Edge
Trustee

Company registration number 04763838 (England and Wales)

ASYLUM SUPPORT APPEALS PROJECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	22		16,233		92,577
Investing activities					
Purchase of tangible fixed assets		(14,378)		(1,821)	
Investment income received		2,960		2,645	
Net cash (used in)/generated from investing activities			(11,418)		824
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			4,815		93,401
Cash and cash equivalents at beginning of year			728,449		635,049
Cash and cash equivalents at end of year			733,265		728,449

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Asylum Support Appeals Project is a private company limited by guarantee incorporated in England and Wales. The registered office is Studio 11 & 12, Container City Building, 48 Trinity Buoy Wharf, E14 0FN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	4 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the 's demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	37,346	-	37,346	35,029	-	35,029
Grants	376,046	319,806	695,852	393,000	276,375	669,375
	<u>413,392</u>	<u>319,806</u>	<u>733,198</u>	<u>428,029</u>	<u>276,375</u>	<u>704,404</u>

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Freshfields	18,000	-	18,000	16,000	-	16,000
Herbert Smith Freehills	18,000	-	18,000	15,000	-	15,000
Events & Sponsorship	-	-	-	3,909	-	3,909
Other Donations	1,346	-	1,346	120	-	120
	<u>37,346</u>	<u>-</u>	<u>37,346</u>	<u>35,029</u>	<u>-</u>	<u>35,029</u>
Grants						
AB Charitable	44,000	-	44,000	44,000	-	44,000
The John Ellerman Foundation	41,000	-	41,000	40,000	-	40,000
Comic Relief (Charity Projects)	10,380	-	10,380	55,000	-	55,000
Oak Foundation	-	55,325	55,325	-	75,421	75,421
Esmee Fairbairn	50,000	-	50,000	50,000	-	50,000
Legal Education Foundation	36,666	17,199	53,865	-	43,454	43,454
Sigrid Rausing Trust	-	-	-	75,000	-	75,000
Trust for London	-	45,500	45,500	-	35,000	35,000
Tudor Trust	33,000	-	33,000	34,000	-	34,000
The Balcombe Trust	15,000	-	15,000	15,000	-	15,000
Henry Smith foundation	-	45,000	45,000	-	45,000	45,000
Access to Justice	-	90,000	90,000	-	30,000	30,000
Strategic Litigation Fund	-	13,462	13,462	-	-	-
City Bridge Foundation	-	53,320	53,320	-	47,500	47,500
Paul Hamlyn Foundation	50,000	-	50,000	-	-	-
Friend of ASAP	35,000	-	35,000	35,000	-	35,000
Migration Foundation	39,000	-	39,000	30,000	-	30,000
Community Justice fund	12,000	-	12,000	-	-	-
London Legal Support Trust	10,000	-	10,000	10,000	-	10,000
Allen & Overy	-	-	-	5,000	-	5,000
	<u>376,046</u>	<u>319,806</u>	<u>695,852</u>	<u>393,000</u>	<u>276,375</u>	<u>669,375</u>

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Second Tier Training and other activities	-	600
Other income	925	1,317
	<u>925</u>	<u>1,917</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,960	2,645
	<u>2,960</u>	<u>2,645</u>

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	586,228	527,832
Depreciation and impairment	4,747	6,608
Other Staff Costs	4,480	3,569
Professional Costs	17,208	25,753
Interpretation & Translation	9,843	9,892
Practice Certificates	397	337
Duty Scheme Emergency Costs	139	246
Recruitment	1,453	330
Publicity & Marketing	8,040	1,055
Subscriptions & Membership	9,695	7,273
Insurance	5,163	5,774
Rent & Rates	40,588	36,380
Telephone & Internet	15,478	14,583
	<u>703,459</u>	<u>639,632</u>
Share of support and governance costs (see note 7)		
Support	15,330	15,637
Governance	4,085	4,418
	<u>722,874</u>	<u>659,687</u>
Analysis by fund		
Unrestricted funds	403,068	383,312
Restricted funds	319,806	276,375
	<u>722,874</u>	<u>659,687</u>

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £	2024 £
IT Support	5,603	6,656
Photocopier & Shredder	3,714	3,724
Office Cleaning	2,683	3,597
Bank Charges	-	537
Building Service Charge & Electricity	1,867	1,522
Office Costs	956	535
Small Equipment & Maintenance	-	(1,528)
Volunteer Expenses	-	186
Sundry	507	408
Governance costs	4,085	4,418
	<u>19,415</u>	<u>20,055</u>
Analysed between:		
Charitable activities	<u>19,415</u>	<u>20,055</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	1,920	2,088
Strategic Development	1,511	375
Trustee Meetings	654	55
Quality Assurance	-	1,890
Other Costs	-	10
	<u>4,085</u>	<u>4,418</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	1,920	2,088
Depreciation of owned tangible fixed assets	<u>4,747</u>	<u>6,608</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year. Three trustees were reimbursed a total of £371 for travel and subsistence.

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	12

Employment costs

	2025 £	2024 £
Wages and salaries	505,819	456,669
Social security costs	50,096	44,339
Other pension costs	30,313	26,824
	586,228	527,832

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
60,001 - 70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	122,183	115,918

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	3,040	47,815	50,855
Additions	-	14,378	14,378
At 31 March 2025	3,040	62,193	65,233
Depreciation and impairment			
At 1 April 2024	3,040	40,806	43,846
Depreciation charged in the year	-	4,747	4,747
At 31 March 2025	3,040	45,553	48,593
Carrying amount			
At 31 March 2025	-	16,640	16,640
At 31 March 2024	-	7,010	7,010

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	2	715
Prepayments and accrued income	6,731	6,096
	6,733	6,811

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		12,422	12,325
Deferred income	15	273,835	259,178
Trade creditors		2,209	13,440
Other creditors		1,498	4,862
Accruals		6,323	6,323
		296,287	296,128

15 Deferred income

	2025	2024
	£	£
Other deferred income	273,835	259,178

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	273,835	259,178
Movements in the year:		
Deferred income at 1 April 2024	259,178	219,528
Released from previous periods	(259,178)	(219,528)
Resources deferred in the year	273,835	259,178
Deferred income at 31 March 2025	273,835	259,178

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	30,313	26,824

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Legal and Policy Work	-	319,806	(319,806)	-
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Legal and policy work	-	276,375	(276,375)	-

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	446,142	417,277	(403,068)	460,351
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	396,863	432,591	(383,312)	446,142

19 Operating lease commitments

Lessee

At the reporting end date the had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	27,925	23,164
Between two and five years	42,852	22,715
	<u>70,777</u>	<u>45,879</u>

20 Contingent Assets

Total grant funding awarded as at 31 March 2025 but not yet received and recognised as income due to income recognition criteria not being met amounts to £1,587,115 (2024: 827,297).

Total grant expenditure awarded as at 31 March 2025 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £1,587,115 (2024: 827,297). These liabilities relate to the income mentioned above and will not become payable unless the income is received.

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ASYLUM SUPPORT APPEALS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22	Cash generated from operations	2025 £	2024 £
	Surplus for the year	14,209	49,279
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,960)	(2,645)
	Depreciation and impairment of tangible fixed assets	4,747	6,608
	Movements in working capital:		
	Decrease in debtors	78	19,039
	(Decrease) in creditors	(14,498)	(19,354)
	Increase in deferred income	14,657	39,650
	Cash generated from operations	<u>16,233</u>	<u>92,577</u>

23 Analysis of changes in net funds

The had no material debt during the year.

