

REGISTERED COMPANY NUMBER: 08102411 (England and Wales)
REGISTERED CHARITY NUMBER: 1151675

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2022

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

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for the year ended 30 November 2022**

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**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 November 2022**

TRUSTEES	Pragna Patel, Chair Thomas Syrett, Treasurer Jenny Craig Dr Sundari Anitha Natalia Dawkins Lucy Walford Neela Jane Stansfield
REGISTERED OFFICE	St Saviours House 39-41 Union Street London SE1 1SD
REGISTERED COMPANY NUMBER	08102411 (England and Wales)
REGISTERED CHARITY NUMBER	1151675
INDEPENDENT EXAMINER	Berringers LLP Chartered Accountants Lygon House 50 London Road Bromley Kent BR1 3RA
ACCOUNTANTS	ChadSan Limited Castle House Castle Street Guildford GU1 3UW
COMPANY SECRETARY	Caroline Forster
STAFF	Victoria Marks (Director)

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 30 November 2022**

LEGAL STAFF

Azadeh Goodarziridavan
Carita Thomas
Elizabeth Perry
Frederic Russell
Hannah Khalifah
Jamila Duncan-Bosu
Johanna White
Julian Bild
Kulvinder Gill
Laura McDonald
Lindsay Cundall
Sarah Smith
Shakila Rathukankanamalage

NON LEGAL STAFF

Anna Magyarlaki
Ben du Preez
Caroline Forster
Katherine Elsayed-Ali
Kudakwashe Tayengwa
Rosemary Bacon
Suzanne Cullen

BANKERS

The Co-operative Bank plc
Business Direct PO Box 250
Skelmersdale WN8 6WT

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill
West Malling
Kent ME19 4JQ

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

ATLEU's charity purposes as set out in the objects contained in the company's memorandum of association are to promote the interest of those who suffer or have suffered discrimination, trafficking or any other abuse of human rights, or labour, or sexual exploitation by all or any of the following means:

- (a) Providing legal advice and representation;
- (b) Relieving immediate needs whilst obtaining legal advice and representation;
- (c) Contributing to the sound administration of human rights and discrimination law by bringing appropriate legal challenges;
- (d) Commenting on current and proposed legislation;
- (e) Contributing to and carry out research into relevant issues and publishing the results to the public;
- (f) Training and educating support providers, and providers of front-line services; and
- (g) Promoting public support for relevant protections and fostering understanding of relevant issues in the UK and internationally.

In furtherance of that object but not otherwise, the trustees have power to engage in political activity provided that the trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

ATLEU's main objectives for the year have been to provide legal representation to victims of trafficking and labour exploitation assisting them to obtain safety, recovery and redress, as well as access to legal aid; to enhance legal protections available to victims; and to increase public, government and other agencies' awareness of issues faced by them.

Charitable activities

ATLEU's core activities include:

- * the provision of a holistic legal casework service to individual victims of trafficking and modern slavery;
- * strategic litigation and policy and campaigning work to bring about change in law and policy;
- * building capacity in legal and support organisations through the provision of training, resources and second tier advice.

ATLEU's team of lawyers help victims of trafficking and modern slavery in the following ways:

- * regularise their immigration status through applications for asylum and other forms of lawful residence;
- * secure appropriate and safe accommodation to aid their recovery;
- * bring claims for unpaid wages, discrimination, harassment, unfair dismissal and false imprisonment against their traffickers, to hold them to account for the abuse and exploitation suffered;
- * bring claims against the state for failures to protect them from breaches of their Human Rights and recover compensation for the harm done;
- * seek compensation for their experience of trafficking and slavery and challenge refusals of compensation from the Criminal Injuries Compensation Authority;
- * challenge unlawful refusals of legal aid and secure their access to justice;
- * enforce judgments and tribunal awards for compensation (of up to £300,000) collaborating with City firms working pro bono;

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

ATLEU's main activities and those whom we try to help are described in greater detail above. The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

OBJECTIVES AND ACTIVITIES

Volunteers

ATLEU is grateful to its volunteers, who have helped the charity to reach its objectives during the year.

ACHIEVEMENT AND PERFORMANCE

Significant activities

ATLEU currently has 341 cases open. In 2022, ATLEU assisted 221 survivors, with legal matters, and provided 481 second-tier advices and delivered training online and in person to over 135 legal advisors and support providers.

ATLEU holds legal aid contracts in the following five category areas: Immigration, Housing, Public Law, Claims against Public Authorities and Trafficking Compensation Claims (Miscellaneous Matter Starts).

Our casework highlights include:

- * Following a Supreme Court judgment on our clients' case, the government confirmed that it would amend the State Immunity Act, so that it could not be relied on in each and every employee dispute, but only in respect of specific employees, such as those operating sovereign authority as envisaged by international law.
- * As a result of the settlement of a judicial review claim brought by ATLEU on behalf of all victims and potential victims of modern slavery in prisons, the Secretary of State for Justice developed guidance on victims and potential victims of modern slavery for prison staff. Current statistics suggest that 45% of all individuals who entered the NRM in the first quarter of 2022 had suffered criminal exploitation.

During the year, in addition to representing survivors of trafficking, we have:

- * Campaigned against the Nationality and Borders Bill which will have devastating consequences for those who have been subjected to and survived modern slavery. The bill, which has now become law, further undermine the UK's efforts to identify and prosecute the criminals who perpetrate this appalling crime. We also submitted written evidence to parliament on the impact that Part 4 of the bill will have on survivors, penalising them for not telling authorities they've been trafficked straight away.
- * Launched our new policy unit that seeks to centre the experiences of survivors in our influencing work. The introduction of this unit signals an exciting new phase for our organisation, building on our expansion into the North of England, by increasing our capacity to provide support which empowers and engages survivor activists to create systemic change.
- * Lobbied to get the government to remove the Family Worker Exemption. In October 2021, The Low Pay Commission recommended that this exemption be removed in its entirety. The following March, the government accepted this recommendation and promised to revoke it. This means that employers will no longer be able to rely on the exemption to pay low or no wages to their live-in domestic workers. In November, we wrote to Grant Shapps MP, then Secretary of State for Business, Energy and Industrial Strategy, calling on him to deliver on the government's commitment to remove the exemption from National Minimum Wage regulations as a matter of urgency.
- * Recruited 40 immigration and public law advisers working under a legal aid contract and committed to assisting survivors of trafficking and slavery to ATLEU, a five month training and mentoring programme. Gained 106 new members to ATHUB, our online information and training resource, bringing the total to 610 active users. We've also had 17 new lawyers and 62 support providers register to use our online referrals system.
- * Produced the report, 'It has destroyed me' which reveals how a legal advice system on the brink is failing survivors of modern slavery. Our survey for the report revealed that a staggering 90% of support workers helping survivors reported that they had struggled to find legal advisors for their clients in the past year, with almost half reporting delays of six months or longer. The findings from this survey informed our joint response to the government's legal aid consultation in September.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

OBJECTIVES AND ACTIVITIES

- * Joined forces with 13 civil society organisations and legal aid providers working to end trafficking and modern slavery to call for the removal of the 'unspent conviction rule' from the Criminal Injuries Scheme. In our joint response to a supplementary consultation on the rule, which was part of the Ministry of Justice's wider review of the scheme, we showed how the 'unspent conviction rule' discriminates against survivors of trafficking and modern slavery.
- * Responded to the government proposal that a bill of rights should replace the Human Rights Act, rejecting all of the proposals set out in the government's consultation document; issued a joint briefing on the government's new draft Slavery and Human Trafficking (Definition of Victim) Regulations which narrow the definition of a victim of trafficking and modern slavery, reducing the chances that victims will be identified; joined a coalition calling for an end to legal aid means testing for survivors of trafficking and modern slavery; and issued a joint briefing on how new immigration regulations, that force UK migrants to prove their immigration status digitally for the right to work and rent, will harm survivors.

FINANCIAL REVIEW

Financial position

During the year, the legal income increased from £134,060 to £173,754, and grants increased from £407,740 to £519,063. At the end of the year, the unrestricted funds of the charity stood at £337,384 (2021: £311,894) an increase of £25,490.

FINANCIAL REVIEW

Reserves policy

The trustees note that ATLEU carries the appearance of relative substantial unrestricted reserves. However, this includes unrealised Work in Progress of £153,408. The trustees' policy is to build up sufficient cash reserves to deal with the day to day fluctuations in income and expenditure and to enable us to cover disbursement costs we incur on cases in advance of being able to reclaim them from the Legal Aid Agency (LAA). The trustees aim to build up sufficient unrestricted cash reserves to ensure that ATLEU can continue to operate for a minimum of 3 months in emergency situations that may arise from time to time. However, as a result of the length and complexities of ATLEU's cases and the time taken to bill files to the Legal Aid Agency, it has not yet been possible to achieve this target.

STRATEGIC REPORT

Principal risks and uncertainties

The trustees consider the principal risks to be:

- * changes to legal aid law, policy and practice, which threatens to reduce ATLEU's annual income;
- * its dependence on a committed staff group who have years of experience working on issues facing victims of trafficking and labour exploitation;
- * difficulties in finding alternative sources of funding given the reduced capacity of many funders.

Suitable methods of controlling these risks involve taking a proactive approach to raising funds, challenging refusals of legal aid and ensure that management of files is appropriate to maximise this source of income, ensuring suitable levels of collaboration and supervision within the staff team and ensuring that staff members are well networked so as to maximise the possibility of high quality recruitment in the event that staff leave. Beyond these controls, the trustees cannot see how systems and controls can be put in place to further reduce these risks.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

Future plans

ATLEU's priorities for the current year are to:

- * To increase provision of high quality, holistic, legal support to survivors of trafficking most in need
- * To improve protections for survivors of trafficking through strategic litigation, campaigning and lobbying
- * To develop ATLEU as a model of excellence and good practice, and through strong external relationships strengthen the capacity of others to meet trafficked survivors' needs
- * To invest in ATLEU's people and build a culture of resilience
- * To diversify ATLEU's income streams, build capacity and drive efficiency

These priorities have been agreed in ATLEU's 5 year Strategic Plan (2020 -2025) which sets out ATLEU's organisational priorities for the next 5 years, why these priorities are important, what we hope to achieve, how we will do it and how we will measure our success.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was registered with the Charity Commission on 18 April 2013. It is governed by its memorandum and articles of association and the policies made from time to time by the Board of Trustees.

The Articles and policies refer to the trustees as both trustees and directors as is their position in relation to charity and company law respectively.

Recruitment and appointment of new trustees

Trustees are appointed on the basis of their expertise in a particular field. Appointments aim to achieve a balance of needed expertise and experience.

Organisational structure

The charity is governed by a board of Trustees which is responsible for formulating the strategies and policies of the charity including the approval of budgets and the annual accounts. The Board delegates the day to day running of the charity to a Director.

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

Induction and training of new trustees

A comprehensive induction pack is provided to all new trustees alongside a letter of appointment and role outline. The recruitment process includes potential candidates meeting with the Director and meetings with other members of staff form part of the induction process.

Key management remuneration

The average number of full-time equivalent employees during the year was 14.

ATLEU considers its key management personnel to be the Director who received remuneration related costs of £51,657. No employees received remuneration in excess of £60,000.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Saltworks (Law) CIC is a community interest company which was incorporated in August 2015 and registered as a Community Interest Company in October 2016. ATLEU is the sole member and shareholder of Saltworks (Law) CIC. Saltworks was established as a fee-charging law firm. All Saltworks' profits are re-invested into ATLEU to support the charity's work with survivors of trafficking.

Saltworks is in its infancy and has to date developed its client base through word of mouth, referrals through former ATLEU clients and through ATLEU's lawyers' reputations and contacts. Over the next five years it seeks to grow its client base and its revenue so that it can provide ATLEU with a significant income stream and contribute to the charity's future sustainability.

Risk management

The Trustees consider the principal risks to be:

- * changes in law and to legal aid law, policy and practice, which both significantly reduces protections for ATLEU's clients and threaten to reduce ATLEU's annual income;
- * impact of law and policy changes has a long term and detrimental impact on our clients who are amongst the most vulnerable in society
- * ATLEU's dependence on a committed staff group who have years of experience working on issues facing victims of trafficking and labour exploitation;
- * difficulties in finding alternative sources of funding given the reduced capacity of many funders.

Mitigation of these risks includes:

- * Taking a proactive approach to raising funds, including appointment of a fundraising manager in 2021-22.
- * Challenging refusals of legal aid and ensuring that management of files is appropriate to maximise this source of income,
- * Providing high levels of support and supervision to the staff team to ensure their wellbeing and to encourage them to retain a good work-life balance,
- * Establishment of a specific policy team within ATLEU which will also seek to increase our engagement with and participation of survivors in our work,
- * ATLEU's risk register and management plans are kept under constant review and discussed regularly at board meetings.

Beyond these controls, the trustees cannot see how systems and controls can be put in place to further reduce these risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Anti Trafficking And Labour Exploitation Unit (Atleu) Limited for the purposes of company law) are responsible for preparing the Report of the trustees 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 in business.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 November 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which 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 the prevention and detection of fraud and other irregularities.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 2/8/2023..... and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'Pragna Patel', written over a horizontal dotted line.

Pragna Patel, - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

Independent examiner's report to the trustees of Anti Trafficking And Labour Exploitation Unit (Atleu) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Ricky Hutson BSc FCCA ACA
The Institute of Chartered Accountants in England and Wales

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 21/8/2023

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 November 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,235	-	15,235	18,263
Charitable activities	4				
Legal advice services		156,631	509,063	665,694	587,846
Investment income	3	<u>26</u>	<u>-</u>	<u>26</u>	<u>633</u>
Total		<u>171,892</u>	<u>509,063</u>	<u>680,955</u>	<u>606,742</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	172
Charitable activities	6				
Legal advice services		27,539	547,257	574,796	489,314
Support costs		<u>118,863</u>	<u>-</u>	<u>118,863</u>	<u>86,660</u>
Total		<u>146,402</u>	<u>547,257</u>	<u>693,659</u>	<u>576,146</u>
NET INCOME/(EXPENDITURE)		25,490	(38,194)	(12,704)	30,596
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>311,894</u>	<u>121,683</u>	<u>433,577</u>	<u>402,981</u>
TOTAL FUNDS CARRIED FORWARD		<u>337,384</u>	<u>83,489</u>	<u>420,873</u>	<u>433,577</u>

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**BALANCE SHEET
30 November 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	13	5,050	-	5,050	7,575
Tangible assets	14	9,771	-	9,771	10,020
Investments	15	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		14,822	-	14,822	17,596
CURRENT ASSETS					
Work-in-Progress	16	153,408	-	153,408	207,704
Debtors	17	54,786	-	54,786	142,486
Cash at bank and in hand		<u>301,337</u>	<u>83,489</u>	<u>384,826</u>	<u>248,622</u>
		509,531	83,489	593,020	598,812
CREDITORS					
Amounts falling due within one year	18	<u>(186,969)</u>	<u>-</u>	<u>(186,969)</u>	<u>(182,831)</u>
NET CURRENT ASSETS		<u>322,562</u>	<u>83,489</u>	<u>406,051</u>	<u>415,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>337,384</u>	<u>83,489</u>	<u>420,873</u>	<u>433,577</u>
NET ASSETS		<u>337,384</u>	<u>83,489</u>	<u>420,873</u>	<u>433,577</u>
FUNDS	19				
Unrestricted funds				337,384	311,894
Restricted funds				<u>83,489</u>	<u>121,683</u>
TOTAL FUNDS				<u>420,873</u>	<u>433,577</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

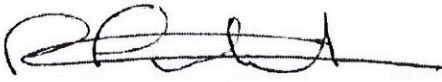
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/8/2023 and were signed on its behalf by:

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**BALANCE SHEET - continued
30 November 2022**



.....
Pragna Patel, - Trustee

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**CASH FLOW STATEMENT
for the year ended 30 November 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>140,200</u>	<u>50,751</u>
Net cash provided by operating activities		<u>140,200</u>	<u>50,751</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(4,022)	(3,857)
Interest received		<u>26</u>	<u>633</u>
Net cash used in investing activities		<u>(3,996)</u>	<u>(3,224)</u>
 Change in cash and cash equivalents in the reporting period		 136,204	 47,527
Cash and cash equivalents at the beginning of the reporting period		<u>248,622</u>	<u>201,095</u>
 Cash and cash equivalents at the end of the reporting period		 <u>384,826</u>	 <u>248,622</u>

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 30 November 2022**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of financial activities)	(12,704)	30,596
Adjustments for:		
Depreciation charges	6,797	5,993
Interest received	(26)	(633)
Decrease/(increase) in work-in-progress	54,296	(20,986)
Decrease/(increase) in debtors	87,699	(116,292)
Increase in creditors	<u>4,138</u>	<u>152,073</u>
Net cash provided by operations	<u><u>140,200</u></u>	<u><u>50,751</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.21 £	Cash flow £	At 30.11.22 £
Net cash			
Cash at bank and in hand	<u>248,622</u>	<u>136,204</u>	<u>384,826</u>
	<u>248,622</u>	<u>136,204</u>	<u>384,826</u>
Total	<u><u>248,622</u></u>	<u><u>136,204</u></u>	<u><u>384,826</u></u>

The notes form part of these financial statements

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 November 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at costs less any accumulated amortisation and any accumulated impairment losses.

Website costs are amortised over the period during which the benefit is expected to occur.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Work in progress

Work in progress is recognised at the point when the outcome of the rendering of services can be estimated reliably. Work in progress comprises of legal services provided by reference to the stage of completion at the end of the reporting period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>15,235</u>	<u>18,263</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	<u>26</u>	<u>633</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Opening work in progress	Legal advice services	(207,704)	(186,718)
Legal services income	Legal advice services	173,754	134,060
Closing work in progress	Legal advice services	153,408	207,704
Grants	Legal advice services	519,063	407,740
Other income	Legal advice services	-	2,083
Training	Legal advice services	<u>27,173</u>	<u>22,977</u>
		<u>665,694</u>	<u>587,846</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Trust for London	16,667	39,300
The Legal Education Foundation	138,673	42,087
Esmee Fairbairn Foundation	-	44,013
Access to Justice Foundation	52,000	28,000
Baring Foundation	30,000	63,000
Samworth Foundation	100,700	70,350
Other grants	12,394	30,000
A B Charitable Trust	20,000	-
Maingot Charitable Trust	10,000	10,000
Anti-Slavery International	22,674	29,410
Society of the Holy Child Jesus	20,833	4,167
Immigration Law Practitioners' Association	8,796	1,323
London Legal Support Trust	18,650	46,090
Sheffield City Council	37,676	-
The Roddick Foundation	<u>30,000</u>	<u>-</u>
	<u>519,063</u>	<u>407,740</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fund raising expenses	<u>-</u>	<u>172</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Legal advice services	574,796	-	574,796
Support costs	<u>-</u>	<u>118,863</u>	<u>118,863</u>
	<u>574,796</u>	<u>118,863</u>	<u>693,659</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	540,824	462,204
Recruitment	2,201	655
Library	-	386
Computer costs	1,600	2,115
Subscriptions	3,729	2,390
Professional indemnity	1,650	1,547
Accreditation costs	6,108	4,964
Practising certificates	2,742	2,387
Cost draftsman	10,197	8,243
Case billing	<u>5,745</u>	<u>4,423</u>
	<u>574,796</u>	<u>489,314</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support costs	<u>96,880</u>	<u>21,983</u>	<u>118,863</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

8. SUPPORT COSTS - continued

Other

	2022	2021
	£	£
	Support costs	Total activities
Rent & service charges	54,194	35,621
Telephone	2,385	1,842
Postage & stationery	8,471	7,102
Sundries	1,395	251
Storage	585	475
Volunteer & travel costs	5,478	621
Advertising & publicity	1,687	849
Insurance	1,152	903
Bank charges	193	116
Professional fees	15,645	14,133
Cleaning	6,235	1,899
Amortisation of intangible fixed assets	2,525	2,525
Depreciation of tangible fixed assets	<u>3,324</u>	<u>3,468</u>
	<u>103,269</u>	<u>69,805</u>

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Support costs	Total activities
	£	£
Independent examination	5,600	5,300
Bookkeeping	<u>16,383</u>	<u>11,555</u>
	<u>21,983</u>	<u>16,855</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,271	3,468
Website costs amortisation	<u>2,525</u>	<u>2,525</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	477,837	412,709
Social security costs	45,500	35,367
Other pension costs	<u>17,487</u>	<u>14,128</u>
	<u>540,824</u>	<u>462,204</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Legal advisors	10	8
Administration	<u>4</u>	<u>3</u>
	<u>14</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,263	-	18,263
Charitable activities			
Legal advice services	210,106	377,740	587,846
Investment income	<u>633</u>	<u>-</u>	<u>633</u>
Total	<u>229,002</u>	<u>377,740</u>	<u>606,742</u>
EXPENDITURE ON			
Raising funds	172	-	172
Charitable activities			
Legal advice services	98,050	391,264	489,314
Support costs	<u>86,660</u>	<u>-</u>	<u>86,660</u>
Total	<u>184,882</u>	<u>391,264</u>	<u>576,146</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	44,120	(13,524)	30,596
RECONCILIATION OF FUNDS			
Total funds brought forward	267,774	135,207	402,981
TOTAL FUNDS CARRIED FORWARD	<u>311,894</u>	<u>121,683</u>	<u>433,577</u>

13. INTANGIBLE FIXED ASSETS

	Website costs £
COST	
At 1 December 2021 and 30 November 2022	<u>12,625</u>
AMORTISATION	
At 1 December 2021	5,050
Charge for year	<u>2,525</u>
At 30 November 2022	<u>7,575</u>
NET BOOK VALUE	
At 30 November 2022	<u>5,050</u>
At 30 November 2021	<u>7,575</u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2021	2,141	15,196	17,337
Additions	<u>-</u>	<u>4,022</u>	<u>4,022</u>
At 30 November 2022	<u>2,141</u>	<u>19,218</u>	<u>21,359</u>
DEPRECIATION			
At 1 December 2021	1,259	6,058	7,317
Charge for year	<u>428</u>	<u>3,843</u>	<u>4,271</u>
At 30 November 2022	<u>1,687</u>	<u>9,901</u>	<u>11,588</u>
NET BOOK VALUE			
At 30 November 2022	<u>454</u>	<u>9,317</u>	<u>9,771</u>
At 30 November 2021	<u>882</u>	<u>9,138</u>	<u>10,020</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

15. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1 December 2021 and
30 November 2022

1

NET BOOK VALUE

At 30 November 2022

1

At 30 November 2021

1

There were no investment assets outside the UK.

Unlisted investments

Saltworks (Law) C.I.C.

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial period (year ended 31 July 2022) were:

Class of shares: Ordinary

% holding: 100

	2022	2021
	£	£
Aggregate capital and reserves	18,524	4,191
(Loss)/profit for the year	<u>14,333</u>	<u>(3,143)</u>

16. WORK-IN-PROGRESS

	2022	2021
	£	£
Work-in-progress	<u>153,408</u>	<u>207,704</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Legal aid and disbursements recoverable	35,477	65,960
Amounts owed by group undertakings	7,370	6,489
Other debtors	7,750	7,750
Prepayments	4,189	5,033
Accrued income	<u>-</u>	<u>57,254</u>
	<u>54,786</u>	<u>142,486</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	56,197	15,287
Social security and other taxes	14,005	11,457
VAT	8,086	280
Other creditors	4,570	4,379
Pension	-	1,840
Accrued expenses	20,622	26,451
Deferred income	<u>83,489</u>	<u>123,137</u>
	<u>186,969</u>	<u>182,831</u>

19. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	311,894	25,490	337,384
Restricted funds			
Specialist legal advice	-	3,333	3,333
Legal support sector sustainability grant	32,000	(32,000)	-
Empower organisations fund	16,500	(16,500)	-
Other	-	29,806	29,806
LLST billing coordinator pilot project	2,000	(2,000)	-
Immigration caseworker Sheffield			
	20,833	(20,833)	-
Transform and innovation fund	<u>50,350</u>	<u>-</u>	<u>50,350</u>
	<u>121,683</u>	<u>(38,194)</u>	<u>83,489</u>
TOTAL FUNDS	<u>433,577</u>	<u>(12,704)</u>	<u>420,873</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,892	(146,402)	25,490
Restricted funds			
Specialist legal advice	16,667	(13,334)	3,333
Improving legal provision and quality	90,701	(90,701)	-
Justice first fellowship	47,972	(47,972)	-
Legal support sector sustainability grant	32,000	(64,000)	(32,000)
Empower organisations fund	-	(16,500)	(16,500)
Other	12,394	17,412	29,806
Delivery of charitable objects and core costs - ABCT	20,000	(20,000)	-
Victims of trafficking fund	10,000	(10,000)	-
LLST billing coordinator pilot project	7,456	(9,456)	(2,000)
Pathways to settlement			
	22,674	(22,674)	-
Immigration caseworker Sheffield			
	20,833	(41,666)	(20,833)
Strategic legal fund	8,796	(8,796)	-
Specialist legal advice - Baring			
	30,000	(30,000)	-
Transform and innovation fund	100,700	(100,700)	-
Hybrid working package	1,194	(1,194)	-
Help accessing legal support	20,000	(20,000)	-
Delivery of charitable objects and core costs - Roddick Foundation	30,000	(30,000)	-
Community Covid Recovery Fund	37,676	(37,676)	-
	<u>509,063</u>	<u>(547,257)</u>	<u>(38,194)</u>
TOTAL FUNDS	<u>680,955</u>	<u>(693,659)</u>	<u>(12,704)</u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	267,774	44,120	311,894
Restricted funds			
Meeting legal needs	25,674	(25,674)	-
Improving legal provision and quality	9,536	(9,536)	-
Legal support sector sustainability grant	59,831	(27,831)	32,000
Empower organisations fund	32,749	(16,249)	16,500
LLST billing coordinator pilot project	7,417	(5,417)	2,000
Immigration caseworker Sheffield			
	-	20,833	20,833
Transform and innovation fund	-	50,350	50,350
	<u>135,207</u>	<u>(13,524)</u>	<u>121,683</u>
TOTAL FUNDS	<u><u>402,981</u></u>	<u><u>30,596</u></u>	<u><u>433,577</u></u>

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,002	(184,882)	44,120
Restricted funds			
Specialist legal advice	39,300	(39,300)	-
Meeting legal needs	44,013	(69,687)	(25,674)
Improving legal provision and quality	37,087	(46,623)	(9,536)
Justice first fellowship	5,000	(5,000)	-
Legal support sector sustainability grant	28,000	(55,831)	(27,831)
Empower organisations fund	33,000	(49,249)	(16,249)
Other	30,000	(30,000)	-
Victims of trafficking fund	10,000	(10,000)	-
LLST billing coordinator pilot project	36,090	(41,507)	(5,417)
Pathways to settlement			
	29,410	(29,410)	-
Immigration caseworker Sheffield			
	4,167	16,666	20,833
Strategic legal fund	1,323	(1,323)	-
Specialist legal advice - Baring			
	30,000	(30,000)	-
Transform and innovation fund	<u>50,350</u>	<u>-</u>	<u>50,350</u>
	<u>377,740</u>	<u>(391,264)</u>	<u>(13,524)</u>
TOTAL FUNDS	<u><u>606,742</u></u>	<u><u>(576,146)</u></u>	<u><u>30,596</u></u>

Specialist legal advice. Funded by Trust for London(TFL) and the Baring Foundation(BF).

TFL granted the fund to provide specialist legal advice to victims of modern slavery, to regularise immigration status, and to provide advocacy work to improve awareness of victims.

BF granted the fund to assist survivors of trafficking to secure protection, enforce employment rights, and access compensation.

Justice first fellowship. This was funded by The Legal Education Foundation to provide legal advice and representation for the victims of trafficking and slavery.

Meeting legal needs. This was funded by the Esmee Fairbairn Foundation towards core costs to support the legal needs of victims of trafficking.

Improving legal provision and quality. This was funded by The Legal Education Foundation to improve legal provision, improve the quality, availability, sustainability of legal representation of victims of trafficking and slavery.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

19. MOVEMENT IN FUNDS - continued

Empower Organisations Fund. This was funded by the Baring Foundation to identify victims and ensure they receive the support they are entitled to.

Other - This fund was to fund a case worker in Sheffield and support staff through the cost-of-living crisis.

Victims of trafficking fund. This was funded by Maingot Charitable Trust to support the provision of legal advice to victims of trafficking and slavery to help them rebuild their lives.

Legal support sector sustainability grant. This was funded by The Access to Justice Foundation for sustaining specialist advice services, increasing access to justice through strategic innovation and ensuring widespread access to justice.

Immigration caseworker Sheffield. This was funded by the Society of Holy Child Jesus towards an immigration case worker in Sheffield.

Transform and innovation fund. This fund was granted by Samworth Foundation to transform the organisation's approach to policy work, the role of survivors within the organisation and to develop a programme with a focus on the nexus between forced migration and environmental degradation and its ongoing impact on the survivors of trafficking.

LLST billing coordinator pilot project. This was funded by the London Legal Support Trust to employ full time Billing Coordinator.

Pathways to Settlement. This fund was granted in partnership with Anti-Slavery International, funded by Trust for London to support survivors of trafficking in London to gain access to their legal entitlements.

Delivery of charitable objects and core costs. This was funded by AB Charitable Trust and The Roddick Foundation.

Strategic legal fund. This was funded by Immigration Law Practitioners' Association to provide assistance and justice for migrants in the UK.

Community covid recovery fund. This was funded by Sheffield City Council to support for salary costs and office costs in Sheffield.

Help accessing legal support. This was funded by the Access to Justice Foundation to improve and sustain access to early legal advice and support.

Hybrid working package. This was funded by the London Legal Support Trust to cover the cost of the hybrid work package.

**ANTI TRAFFICKING AND LABOUR EXPLOITATION
UNIT (ATLEU) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2022**

20. RELATED PARTY DISCLOSURES

During the year, a donation of £881(2021: £6,494) was made by the wholly-owned trading subsidiary of Anti Trafficking and Labour Exploitation Unit (ATLEU) Limited.