

Asylum Aid

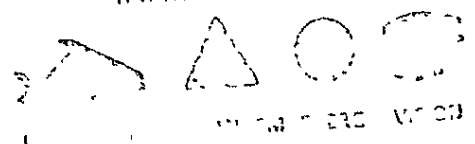
Accounts for the year ended 31 March 2010

Company number 2513874

Charity number 328729



REGISTRAR'S COPY:
Please return to H.W. Fisher & Co.
www.hwfisher.co.uk



Contents

	Page
Legal and administrative details	2
Report of the Board to the Members	3-11
Independent auditors' report	12-13
Statement of financial activities	14
Balance sheet	15
Notes to accounts	16-25

Legal and administrative details

The charity is a company limited by guarantee, incorporated in England and Wales (no 2513874) and is a registered charity (no 328729). As a limited company, the charity is governed by the Memorandum and Articles of Association dated 20 June 1990 as amended on 16 February 2005.

Members of the Board during the year and to the date of these statements were as follows

A McDowall	(Deputy Chair)
T Silcott	(Treasurer)
C Briddick	
G Denholm	
M Dixon	
T Finch	
S Kyambi	(Resigned Jan 2010)
B Marsh	
N Ehigie-Obano	
T Samuel	
E Solomon	(Chair)
S Godber	(Co-opted July 2010)
G Bettega	(Co-opted July 2010)

Director

Maunce Wren

Registered office and operation address

Club Union House
253-254 Upper St ,
London N1 1RY

Auditors

HW Fisher and Company
Acre House
11 - 15 William Road
London
NW1 3ER

Bankers

The Co-operative Bank
80 Cornhill
London EC3V 3NJ

National Westminster Bank
PO Box 3AW, 104 Tottenham Court Road
London W1A 3AW

Report of the Board to the Members

For the year ended 31 March 2010

The members of the Board of Trustees who act as directors for Companies Act purposes, and are trustees under the Charities Act submit its report together with the audited accounts for the year ended 31 March 2010. The Board confirms that the annual report and financial statements of the Charity comply with current statutory requirements, and the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Charitable Purpose

The principal activities of the company are set out in its Memorandum and Articles of Association. The Charity is established for the following purposes for the benefit of those seeking asylum in the UK or those already granted refugee status by UK immigration authorities, and the dependants of such asylum seekers and refugees:

- (A) to relieve their conditions of need, hardship or distress (including by providing them with legal advice and representation)
- (B) to preserve and protect their physical and mental health
- (C) to advance their education and training so as to advance them in life and assist in their rehabilitation within a new community
- (D) to advance public education about the position of asylum seekers and refugees and the situations which give rise to refugee movements

Appointment of Board

The Board comprises 9 elected and 3 co-opted members. Elected members serve terms of three years, at the end of which they can offer themselves for re-election at the AGM. Board members elected at the AGM to replace members who retired during the course of the year serve the remainder of the three year term of those they are replacing, thereby ensuring that one third of the nine elected places falls vacant at every AGM. Candidates who are not already elected Board members can either be nominated for election in advance of the AGM by Members of Asylum Aid, or can be recommended for election by the Board of the Asylum Aid. At Board meetings between AGMs, Board members may co-opt up to three people for terms that expire at the next AGM.

Organisational structure and decision-making

Asylum Aid's Board of Trustees is responsible for the governance of the charity. The Board holds four business meetings per year, plus a separate strategic review meeting. It delegates day-to-day, operational management and control of the organisation to the Director. The Board has four sub-committees: the Women's Project Advisory Committee, the Finance Committee, the Staffing and Human Resources Committee and the Fundraising and Communications Committee.

Relationships with other parties

Asylum Aid works collaboratively with a wide range of organisations in furtherance of its charitable objects. It is a member of the Asylum Rights Campaign, the Immigration Law Practitioners Association, the 'Still Human, Still Here' campaign, the Detention Forum, the European Council for Refugees and Exiles, the Women's National Commission and BMER Advice Network in London. In addition, during 2009/10, it worked closely with a range of other NGOs and statutory agencies as a stakeholder of the UKBA and LSC, as a member of the Early Legal Advice Project Board, on the asylum and refugee advisory group of the UKBA Independent Chief Inspectorate, and on the steering group of the Justice at Risk research study.

Report of the Board to the Members (continued)

Volunteers

In 2009/10, Asylum Aid used 4 volunteers in support of our research, information and campaigning work. Their involvement amounted to the equivalent of two and a half days per week over the year and the Board is greatly indebted to them for the time they commit and the support they provide.

Grant-making policy

Asylum Aid does not make grants to individuals or organisations, other than when grants obtained from charitable trusts on behalf of clients are sent to Asylum Aid for disbursement.

Investment policy

The charity aims to maximise the investment return on its cash holdings through its banking arrangements. This ensures that its funds are readily accessible at all times.

Results

Income for the year of £764,624 (2009: £708,308) was raised and £810,265 (2009: £735,542) expended. The resulting deficit before investment gains of £(45,641) comprises a deficit of £(19,776) on unrestricted funds and a deficit of £(25,866) on restricted funds.

The Board wishes to record its appreciation of the generosity of all who have supported the charity's activities.

Major funders were

London Councils	The Legal Services Commission
City Parochial Foundation	Lankelly Chase Foundation
The Barrow Cadbury Trust	Comic Relief
The Sigrid Rausing Trust	Joseph Rowntree Charitable Trust
BBC Children-in-Need	Unbound Philanthropy

Review of activities

Asylum Aid is a singular charity that combines the provision of high quality legal representation and expert legal policy analysis, with a commitment to campaign for asylum rights and a fair refugee status determination process in the UK and Europe. It works constructively with organisations across the asylum and refugee spectrum, including Government departments and agencies, statutory bodies and authorities, and fellow NGOs and charities.

Asylum Aid is a leading voice in the UK and Europe on the plight of women who seek protection from gender related persecution, providing specialist legal representation, policy analysis and research, legal and related information and dedicated advocacy. Asylum Aid's legal representation is also targeted towards unaccompanied refugee children and those refused protection and rendered destitute, ensuring that its broad campaign goals of challenging the endemic poor quality of much decision making within the asylum determination process and of improving the access of everyone seeking protection in the UK to competent legal representation at all stages of the decision making process, are informed by the rich evidence base generated by its legal services.

Report of the Board to the Members (continued)

During the year Asylum Aid was able to track our increasing impact and influence on asylum policy and operations in the UK by reference to our achievements. These included

- Achieving successful outcomes in over 85% of the cases in which decisions were made during the year,
- Securing Government agreement to a roll-out of the Solihull Early Legal Advice Pilot in 2010/11,
- Winning Government acceptance of the need to make the UK asylum process more gender sensitive, in line with the programme contained in the *Charter of Rights of Women Seeking Asylum*,
- Persuading the Government to change its approach to those people denied protection in the UK, but who cannot return, or be returned, to their home countries

This report describes how Asylum Aid fared during the year in respect of its four strategic objectives

- 1 To provide free and accessible legal representation of the highest professional standard, to the most vulnerable and excluded asylum seekers,
- 2 To campaign vigorously for an asylum decision making process based on inviolable human rights principles, ensuring that what we say is firmly rooted in the work we do,
- 3 To work co-operatively with our peers in the asylum and refugee movement, combining to strengthen our collective impact,
- 4 To sustain a stable, independent and purposeful organisation for the benefit of all our stakeholders

Legal Representation

The Asylum Aid Legal Team's 85% success rate was achieved despite its concentration on more challenging and borderline cases, often involving highly traumatised clients. This success rate was almost three times the national average and results from the Team's emphasis on working to the highest professional standards, and from the licence and latitude Asylum Aid's mixed funding base gives the Team to operate outside the restrictions and limitations imposed by the legal aid system.

During the year, the Legal Team was restructured with the aim of enhancing its capacity for in-house litigation in the administrative and higher courts. A second post of Solicitor enabled the Legal Team's caseworkers to work on a broader range of cases under supervision, giving the Team both greater capacity and a sharper overall cutting edge. These changes were, in large part, a response to the continuing loss of capacity at the quality end of the asylum legal sector during the year and Asylum Aid's intention to achieve the most effective deployment of its legal resources. Asylum Aid's commitment to reaching out to marginalised and excluded refugees was also maintained, as the Team continued to provide weekly legal surgeries at the Red Cross refugee unit in London for people refused protection and experiencing destitution, as well as a twice weekly advice line and a case assessment service.

The Legal Team restructuring also enabled the organisation to develop its capacity for in-house proactive strategic litigation as a means of strengthening the links between our legal and our policy and campaigning work. This development of this capacity is continuing, but firm foundations were laid during the year as a greater emphasis was placed on strengthening our legal policy analysis capability, with a particular focus on women and statelessness.

Report of the Board to the Members (continued)

Campaigning

Asylum Aid's profile as a highly influential and effective lobbying and campaigning organisation was significantly enhanced during the year as a result of our continuing co-ordination and leadership of the *Charter of Rights of Women Seeking Asylum* campaign, our active involvement in the *Still Human Still Here* campaign, our promotion of the findings of the *Solihull Pilot*, and our development and launch, as co-chair of the Asylum Rights Campaign, of the *Detention Forum*. All our work on these issues was underpinned by the strong evidence base generated by our legal services and our legal research and analysis, that ensured that the goals and objectives we set were firmly rooted in an understanding of how the present asylum system routinely and systematically fails to meet the needs of too many people who should be granted protection from persecution.

Our commitment to building relationships with Government officials and to reaching out beyond the asylum and refugee sector to more mainstream organisations, linking our advocacy of refugee rights to broader agenda of human and related rights, also strengthened our reputation as a constructive, though not uncritical, voice and increased the influence we are able to exert over the direction and focus of Government asylum policy in our key areas of concern.

The *Every Single Woman* campaign, undertaken under the auspices of the Women's Charter, was a prime example of how we used our direct experience of working with women seeking asylum in the UK to highlight the disparities between the treatment of women who are victims of sexual violence, or who are incarcerated or who are pregnant, are treated, depending on whether they are seeking asylum or whether they have the right to settle in the UK. The chief success of the campaign was in securing the explicit recognition by the UKBA that the insensitive treatment of women seeking asylum is both a major strategic and operational problem that can only be addressed by accepting and acting on the need for cultural change within the Agency. The effectiveness of this campaign was reflected in Asylum Aid being 'highly commended' in the 2009/10 Charity Awards.

Working with Peers

Asylum Aid's wholehearted commitment to working co-operatively was again in evidence throughout the year, as we joined with peers from inside and beyond the asylum and refugee movement, to improve access to, and the effectiveness of, our services, and to bring pressure on Government to address the failings of the UK asylum system in a number of areas, including the treatment of women, the quality of asylum decision making and improving access to competent legal representation. Indeed, the defining feature of Asylum Aid's work during the year was the high degree of partnership working we achieved with peer agencies, including the establishment of the Detention Forum in 2009 as a consortium of smaller NGOs working on a broad range of detention issues, the maintenance of the Still Human Still Here coalition as an effective conduit for high level engagement with Government, the inclusivity of the Charter campaign and our work holding the UKBA to account through stakeholder engagement.

For a small, nationally focused, NGO like Asylum Aid, the promotion of co-operation and partnership is of even more importance and value when trying to influence legal developments on asylum at a European level, and during the year we were pleased to work, through our membership of the European Council of Refugees and Exiles, with a wide variety of complementary NGOs from across the European Union and, where practicable, with the Council of Europe and the European Commission.

Report of the Board to the Members (continued)

Organisational Health

The underlying organisational strength of Asylum Aid was tested during a challenging year, as we experienced a financial deficit at the year end. However, the Trustees' commitment to building up a substantial unrestricted, or free, reserve in recent years was vindicated as the charity was able to absorb the loss without recourse to drastic cost cutting measures. Instead, the focus was on increasing income, while maintaining the strong cost controls that are a strong feature of Asylum Aid's financial management record.

Though the deficit was fundamentally attributable to a failure to meet income targets, chiefly in respect of grants from charitable trusts, the position was exacerbated by the need for increased expenditure on staffing arising from the restructuring of the Legal Team during the year. However, the extent of the loss was mitigated by an increase in legal aid income, a welcome increase in donations from individual supporters and by a review of our VAT position that resulted in a significant reduction in our liability.

Other, non-financial operations of the charity were strengthened during the year as we improved the administrative support provided to staff across the organisation and continued to develop and refine our human resources policies and procedures. The effective Governance of the charity provided by our Board of Trustees continued to be a strong point for the organisation, not least in the area of strategic planning and the development of clear, measurable, strategic objectives.

Future Plans

2010/11 is likely to be a year both of promise and uncertainty for Asylum Aid. Promise, because it marks the 20th anniversary of the charity and provides an opportunity to draw attention to our record, our achievements and our potential, and because the change of Government offers the possibility of a fresh and perhaps more humane approach to asylum policy in the UK. Uncertainty, because the shadow of recession and the likelihood of deep cuts in statutory funding are likely to lead to an increase in demand for Asylum Aid's services, as other peer NGOs and other legal practitioners fall away, while the scope for increasing voluntary and charitable income will probably be reduced.

The Trustees' response to this mixed outlook has been to strengthen our strategic plan, to look to build on what makes Asylum Aid stand out – our specialist legal representation, our legal policy work and our championing of the rights of women seeking asylum and people who are stateless – to increase our investment in fundraising and to further diversify our funding sources, with more emphasis placed on legal aid and on the income that we can generate through the development of our legal policy consultancy work.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit, under the requirement of s4 of the Charities Act 2006, when reviewing and shaping the charity's aims and objectives for the year and planning its future activities. The charity works to ensure that its advocacy work is inclusive, accessible and responsive to the needs of its beneficiaries and is confident that this commitment is not only reflected in its aims and objectives, but is also expressed in both its service provision and its campaigning and lobbying activities.

Report of the Board to the Members (continued)

Risk Review

The Board of Trustees reaffirmed their view that the chief risks to which Asylum Aid is exposed are financial and so continued to emphasise the need for effective financial controls to be in place and for increased resourcing, in terms of both time and money, of our work on income generation. With the new post of Operations Manager, with its brief to work closely with our accountants to manage Asylum Aid's finances, now well established and enabling the Director to focus more on income generation, Trustees approved a re-tendering of Asylum Aid's audit contract in order that a look at our financial control systems and our underlying financial assumptions through a fresh pair of eyes.

The human resources risks facing the charity were illustrated during the year when a former member of staff lodged a claim for unfair dismissal, but the risk management strategy followed by the organisation ensured that the claim was defended vigorously and, as a result, withdrawn at an early stage.

Asylum Aid's risk appraisal and management strategy was approved by Trustees during the year as part of its annual review of the Business Plan of the charity. The primary risks facing Asylum Aid were confirmed to be financial, reputational, human resources, governance, infrastructural and those arising from changes in the external environment. Trustees approved the revised risk management plan that outlines where responsibility lies for addressing and mitigating those risks.

Reserves policy

The reserves policy agreed by Asylum Aid's Board of Trustees requires that the charity aims to generate sufficient operating surpluses to enable the accumulation of unrestricted reserves equivalent to three months running costs. Trustees reviewed the aim of achieving a level of unrestricted reserves of 25% of turnover by 2012 and in the light of the deficit experienced in 2009/10, agreed to put back the target date to 2013, so as to align with the new three year Business Plan agreed by Trustees in 2010. In doing so, Trustees recognised that the recession and, potentially, the changing political environment, have exacerbated the difficulties facing small NGOs, particularly those working on contentious issues.

Asylum Aid's reserves policy requires the maintenance of a level of 'free' or unrestricted reserves, sufficient to enable the charity to meet all its legal and contractual commitments, in the event of a threat arising to the future viability of the charity, and to cope with unforeseen and unavoidable demands on its resources, for which there is no specific budgetary provision.

The target level for unrestricted reserves therefore aims to make adequate provision for

- Any falls in income resulting from the loss of key grants and the failure to achieve fundraising targets,
- The cost of terminating staff contracts in the event of the charity ceasing to trade,
- The general day-to-day running expenses of the charity for three months,
- The costs of terminating contractual commitments where the liability extends beyond three months,
- The need to make long term, strategic, investments in the charity to ensure its future viability,
- The potential need to meet unforeseen and unbudgeted demands, which, if not funded, would jeopardise the viability of the Charity, or the ability of the Charity to operate in accordance with its legal obligations.

Report of the Board to the Members (continued)

In determining the specific reserves target, Trustees reaffirmed their view that excessive sums held in reserve are neither in the interests of the charity, nor those of the clients and service users reliant on the work of Asylum Aid

In confirming the reserves policy, Trustees committed to keep the 2013 target under review, taking account of Asylum Aid's funding and fundraising performance during the year and of funding trends in the voluntary sector. The charity held free reserves of £141,174 at 31 March 2010, which represents 18% of Asylum Aid's turnover in 2009/10

Trustees' responsibilities

The Trustees, who are also the directors of Asylum Aid for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year

In preparing these accounts, 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 accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

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


The Directors have confirmed that, so far as they are aware, there is no relevant audit information of which the Company's auditors are unaware, and that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information

Report of the Board to the Members (continued)

Auditors

The auditors, HW Fisher and Company have indicated their willingness to continue in office and offer themselves for reappointment under Section 485 of the Companies Act 2006

By Order of the Board

A handwritten signature in black ink, appearing to read 'Enver Solomon', with a long horizontal flourish extending to the right.

Enver Solomon

Chair

Date 20th October 2010

Asylum Aid

(A company limited by guarantee)

Independent auditors report to the members of Asylum Aid

We have audited the accounts of Asylum Aid for the year ended 31 March 2010 set out on pages 14 to 25. These accounts have been prepared in accordance with the accounting policies set out on page 16 to 17.

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

Respective responsibilities of Members of Council and auditors

As described on page 10, the Members of Council, who are also the directors of Asylum Aid for the purposes of company law, are responsible for preparing the Board of Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Board of Trustees' Report is consistent with those accounts.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Board of Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Members of Council in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Asylum Aid

(A company limited by guarantee)

Independent auditors report to the members of Asylum Aid (continued)

Opinion

In our opinion

- the accounts give a true and fair view of the state of the charity's affairs as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the accounts have been prepared in accordance with the Companies Act 2006, and
- the information given in the Board of Trustees' Report is consistent with the accounts

A G Rich (Senior Statutory Auditor)

for and on behalf of H W Fisher & Company

Chartered Accountants

Statutory Auditor

Acre House

11-15 William Road

London

NW1 3ER

United Kingdom

Dated 26/0/10

Statement of financial activities
Incorporating the income and expenditure account
For the year ended 31 March 2010

	Notes	Unrestricted Funds £	2010 Restricted Funds £	Total Funds £	2009 Total Funds £
Incoming resources					
Voluntary income					
Advice, information and casework	2	-	368,134	368,134	399,091
Policy and campaigns	2	-	43,958	43,958	10,000
Donations and grants	2	92,465	-	92,465	77,974
Membership and supporters		55,421	-	55,421	55,939
Activities for generating funds					
Rental income		5,050	-	5,050	12,600
Interest receivable	2	-	-	2	2,300
Incoming resources from charitable activities					
Advice, information and casework	3	121,371	59,562	180,933	147,527
Other income		18,661	-	18,661	2,876
Total incoming resources		<u>292,970</u>	<u>471,654</u>	<u>764,624</u>	<u>708,308</u>
Resources expended					
Costs of generating funds					
Cost of generating voluntary income		73,010	-	73,010	69,689
Charitable expenditure					
Advice, information and casework		171,499	453,561	625,060	587,762
Policy & campaigns		34,208	43,958	78,166	62,224
Governance		34,029	-	34,029	15,867
Total resources expended	4	<u>312,746</u>	<u>497,519</u>	<u>810,265</u>	<u>735,542</u>
Net expenditure for the year	7	(19,776)	(25,865)	(45,641)	(27,234)
Other recognised gains and losses					
Gain on revaluation of investments		2,135	-	2,135	-
Net movement in funds		(17,641)	(25,865)	(43,506)	(27,233)
Total funds at 1 April		<u>165,386</u>	<u>113,364</u>	<u>278,750</u>	<u>305,984</u>
Total funds at 31 March		<u>147,745</u>	<u>87,499</u>	<u>235,244</u>	<u>278,750</u>

All amounts relate to continuing activities

There were no recognised gains or losses for 2010 and 2009 other than those included in the Statement of Financial Activities

The accompanying notes form an integral part of these financial statements

Balance sheet
at 31 March 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible assets	8	6,571	11,269
Investments	9	22,365	-
		<u>28,936</u>	<u>11,269</u>
Current assets			
Grants receivable		98,250	79,242
Income tax recoverable		7,877	6,387
Other taxes recoverable		16,587	2,942
Other Debtors		28,462	20,730
Prepayments		26,199	30,869
Cash at bank and in hand		92,636	226,261
		<u>270,011</u>	<u>366,431</u>
Creditors amounts falling due within one year			
Trade creditors		7,718	20,067
Other creditors		16,152	46,878
Accruals		20,471	12,540
Deferred income		19,362	19,465
		<u>63,703</u>	<u>98,950</u>
Net current assets		<u>206,308</u>	<u>267,481</u>
Net assets		<u>235,244</u>	<u>278,750</u>
Represented by			
Unrestricted funds			
General fund	10	141,174	154,117
Designated fund	10	6,571	11,269
		<u>147,745</u>	<u>165,386</u>
Restricted funds	10	87,499	113,364
		<u>235,244</u>	<u>278,750</u>

Approved and authorised for issue by the Board on 20th October 2010



ENVER SOLOMON

Chair

Notes to the accounts (continued)

For the year ended 31 March 2010

1 Accounting policies

a) Basis of accounting

The accounts have been prepared in accordance with the historical cost convention of accounting except where current value adopted for investment assets and are in accordance with applicable accounting standards and comply with the Statement of Recommended Practice, 'Accounting and Reporting by Charities,' (SORP 2005)

b) Cashflow statements

The company has taken advantage of the exemptions in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it is a small company

c) Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised

Depreciation is provided on all fixed assets, at rates calculated to write off the cost of each asset over its estimated useful life at the following rates

Fixtures and fittings	- 25% of cost per annum
Office equipment	- 33% of cost per annum

d) Investments

Fixed asset investments are included at market value

e) Taxation

No provision is made for Corporation Tax, as the Charity is able to claim full statutory exemption subject to the proper application of all its charitable resources

f) Incoming resources

Voluntary income and donations are accounted for on a receivable basis by the charity Grant income is accounted for on an accruals basis whenever practical Legacies are accounted for on a receivable basis where there is certainty of receipt

Funding received with conditions as to the delivery of outputs is included in Incoming Resources from Charitable Activities, and grants and donations from charitable funders is treated as Voluntary Income

g) Resources expended

Resources expended are recognised in the period in which they are incurred They include attributable VAT which cannot be recovered

Grants payable to partner organisations are included in the SOFA when payment has been agreed

Resources expended are allocated to the particular activity where the cost related directly to that activity Support costs comprising salary and overhead costs of the central function are apportioned to each activity on the basis of staff time

Notes to the accounts (continued)

For the year ended 31 March 2010

Governance costs represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements

h) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available to general funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

i) Pension

The Charity operates a CIS stakeholder pension plan scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year

j) Work in progress

Work in progress is valued as the expected recoverable value of unbilled Legal Services Commission work at the year-end. It is included within grants receivable on the balance sheet

Notes to the accounts (continued)

For the year ended 31 March 2010

2 Voluntary income

	Unrestricted £	2010 Restricted £	Total £	2009 Total £
<i>Advice, information and casework</i>				
Community Fund – Positively Women	-	-	-	11,761
Sigrd Rausing Trust	-	150,000	150,000	140,000
Joseph Rowntree Charitable Trust	-	40,000	40,000	37,995
Unbound Philanthropy	-	52,000	52,000	28,291
Jesuit RS	-	-	-	10,000
Comic Relief	-	29,168	29,168	50,000
City Parochial Foundation	-	30,000	30,000	30,000
Leigh Trust	-	-	-	5,000
Lloyds TSB Foundation	-	-	-	17,845
Evan Cornish	-	-	-	5,000
Lankelly Chase	-	15,000	15,000	24,000
BBC Children in Need	-	47,416	47,416	31,699
Other	-	4,550	4,550	7,500
	-	368,134	368,134	399,091
<i>Policy and campaigns</i>				
Barrow Cadbury Trust	-	43,958	43,958	10,000
<i>General donations</i>				
Evan Cornish				5,000
Hilden Trust	-	-	-	6,000
Other grants and donations	92,465	-	92,465	66,974
	92,465	-	92,465	77,974
	92,465	412,092	504,557	487,065

Notes to the accounts (continued)

For the year ended 31 March 2010

3 Incoming resources from charitable activities

	Unrestricted £	2010 Restricted £	Total £	2009 Total £
<i>Advice, information and casework</i>				
Legal Services Commission	121,371	-	121,371	87,710
London Councils	-	59,562	59,562	59,818
	<u>121,371</u>	<u>59,562</u>	<u>180,933</u>	<u>147,528</u>

The revenue grants from the London Councils were awarded for salary and running costs and were used for the purpose given

Notes to the accounts (continued)

For the year ended 31 March 2010

4 Analysis of total resources expended

	Cost of generating funds £	Advice & Information £	Policy & Campaigns £	Governance £	Total 2010 £	Total 2009 £
Staff costs and consultancy	52,024	403,504	45,476	25,484	526,488	454,117
Staff training	126	9,315	618	-	10,059	6,610
Interpreters & translators	-	15,072	60	-	15,132	22,446
Expert reports	-	40,924	-	-	40,924	12,187
Travel	-	4,477	993	-	5,470	4,765
Library materials	-	620	-	-	620	1,439
Printing reports	-	1,344	7,313	-	8,657	14,246
Membership expenses	113	-	965	-	1,078	2,646
Audit	-	-	-	4,300	4,300	6,000
Other	-	2,978	399	-	3,377	1,886
Support costs (see below)	20,747	146,825	22,343	4,245	194,160	209,200
	<u>73,010</u>	<u>625,061</u>	<u>78,166</u>	<u>34,029</u>	<u>810,265</u>	<u>735,542</u>
Support costs have been apportioned to activities on the basis of staff time	11%	76%	11%	2%	100%	

5 Support costs

	Cost of Generating Funds	Advice & Information	Policy & Campaigns	Governance	Total 2010 £	Total 2009 £
Staff costs and consultancy					35,097	42,177
Rent and other premises costs					72,772	70,864
Other office costs					34,714	27,052
Accountancy					15,961	15,377
Printing & materials					2,875	4,574
Legal & professional					6,166	-
Insurance					3,509	2,170
IT costs					4,850	9,077
Other charges					12,852	7,096
Irrecoverable VAT					(558)	23,334
Depreciation					5,923	7,479
					<u>194,160</u>	<u>209,200</u>

Notes to the accounts (continued)

For the year ended 31 March 2010

6 Staff Costs

	2010 £	2009 £
Staff costs are as follows		
Wages and salaries	484,749	427,134
Social security costs	50,435	44,557
Pension contributions	15,817	13,269
Temporary staff and consultancy	9,173	8,067
Recruitment	654	1,926
Travel	6,964	5,998
Training	12,300	7,664
Other	472	1,341
	<u>580,564</u>	<u>509,956</u>

No employees earn in excess of £60,000

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £15,817 (2009 – £13,269). Contributions totalling £1,702 (2009 – £1,052) were payable to the fund at the balance sheet date and are included in creditors.

The average number of persons employed by the charity during the year was as follows

	No	No
Director	1	1
Service Managers	3	3
Caseworkers/Solicitors	6	5
Communications Officer	1	1
Fundraising Officer	1	1
Research & Information	1	2
Resources Management	1	1
Administration	15	15
	<u>155</u>	<u>155</u>

The members of the Board received no fees or emoluments for their services (2009 – nil). One member of the Board received reimbursement of travel expenses of £50 (2009 – nil).

Notes to the accounts (continued)

For the year ended 31 March 2010

7 Net incoming/outgoing resources for the year

This is stated after charging

	2010 £	2009 £
Depreciation	5,923	7,479
Auditors' remuneration		
- audit services	4,300	6,000
- payroll services	-	1,420
- VAT advice	-	300
	<u> </u>	<u> </u>

8 Fixed assets

All fixed assets are held for the use of the charity for direct charitable purposes

	Fixtures and fittings £	Office Equipment £	Total £
Cost			
Brought forward at 1 April 2009	4,484	34,614	39,098
Additions	665	560	1,225
Disposals	-	-	-
Carried forward at 31 March 2010	<u>5,149</u>	<u>35,175</u>	<u>40,325</u>
Depreciation			
Brought forward at 1 April 2009	2,614	25,215	27,829
Charge for the year	1,037	4,886	5,923
Disposals	-	-	-
Carried forward at 31 March 2010	<u>3,651</u>	<u>30,101</u>	<u>33,752</u>
Net book value			
Carried forward at 31 March 2010	<u>1,498</u>	<u>5,074</u>	<u>6,571</u>
Brought forward at 1 April 2009	<u>1,870</u>	<u>9,399</u>	<u>11,269</u>

9 Investments

Investments comprise a holding in JPM Europe Smaller Companies Fund A Accumulation shares. These were gifted to the charity on 8 December 2009 valued at £20,230. The shares were sold subsequent to the year-end.

Notes to the accounts (continued)

For the year ended 31 March 2010

10 Movement in Funds

	Funds Brought Forward 1 April 2009 £	Income £	Expenditure £	Inv gain / Transfers £	Funds Carried Forward 31 March 2010 £
Restricted					
Refugee Women's Resource Project	40,833	217,202	(215,160)	-	42,875
Policy & Communications	-	43,958	(43,958)	-	-
Casework and appeals	53,865	170,385	(199,750)	-	24,500
Finance and administration	18,666	40,109	(38,651)	-	20,125
Total restricted funds	113,364	471,654	(497,520)	-	87,499
Unrestricted					
Designated fixed asset fund	11,269	-	-	(4,698)	6,571
Total designated funds	11,269	-	-	(4,698)	6,571
General	154,117	292,970	(312,746)	6,833	141,174
Total unrestricted funds	165,386	292,970	(312,746)	2,135	147,745
Total funds	278,750	764,624	(810,265)	2,135	235,244

Restricted Funds

Refugee Women's Resource Project

Positively Women

Funding the delivery of an outreach advice, representation and training service as part of the Housing and Immigration Project (HIP)

Joseph Rowntree Charitable Trust

Funding the salary of the post of the RWRP Research & Policy Officer

Sigrid Rausing Trust

Funding salaries and running costs of a RWRP Caseworker, in part, and the RWRP Country Information Officer

Notes to the accounts (continued)

For the year ended 31 March 2010

London Councils	Funding in part the salary of a RWRP Caseworker
Comic Relief	Funding the salary and on-costs of a RWRP Caseworker and, in part, of the RWRP Co-ordinator
Unbound Philanthropy	Funding, in part, the salary and on-costs of the RWRP Co-ordinator
<i>Policy & Communications</i>	
Barrow Cadbury Trust	Funding the salary and on-costs of a Policy & Communications Officer
<i>Casework</i>	
London Councils	Funding the salary and on-costs of a generalist Caseworker
Sigrd Rausing Trust	Funding the salary and on-costs of an Appeals Caseworker
City Parochial Trust	Funding, in part, the salary of the Casework Manager
<i>Finance and Administration</i>	
Sigrd Rausing Trust	Funding organisational overheads, including finance and management costs
<i>Designated funds</i>	
Fixed asset fund	Represents the unrestricted element of the net book value of fixed assets and is not freely available for the use of the charity

Notes to the accounts (continued)

For the year ended 31 March 2010

11 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Fixed Assets	28,936	-	28,936
Current Assets	182,512	87,499	270,011
	<u>211,448</u>	<u>87,499</u>	<u>298,947</u>
Less Current Liabilities	(63,703)	-	(63,703)
	<u>147,745</u>	<u>87,499</u>	<u>235,244</u>

12 Status

The company is limited by guarantee and is a registered charity, number 328729. In accordance with the Memorandum and Articles of Association every member of the company undertakes to contribute an amount not exceeding £5 in the event that the company is wound up while he or she is a member or within one year after ceasing to be a member.

13 Financial commitments

The Charity had the following annual commitments expiring

	Property £	2010 Other £	Property £	2009 Other £
Within one year	67,000	-	67,000	-
Between one and two years	-	-	-	-
Between two and five years	-	2,450	-	2,450
	<u>67,000</u>	<u>2,450</u>	<u>67,000</u>	<u>2,450</u>