

PART OF THE HELEN BAMBER GROUP

ANNUAL REPORT

Trustees' Report and Financial Statements for the period ended 31 December 2020

CHARITY NUMBER: 328729 COMPANY NUMBER: 02513874

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Sir Nicolas Bratza – Chair (interim from December 2020) Constantine Partasides Peter Reid Sile Reynolds – Chair (until December 2020) John Scampion - Treasurer Professor Ian Watt

MANAGEMENT EXECUTIVES

Kat Hacker – Head of Asylum Aid Gareth Holmes – Fundraising and Communications Director Kerry Smith – Chief Executive Officer

CHARITY NUMBER 328729 (registered in England and Wales)
COMPANY NUMBER 02513874 (incorporated in the United Kingdom)

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Bruges Place, 15-20 Baynes Street London NW1 0TF

INDEPENDENT EXAMINER

Sayer Vincent LLP Joanna Pittman FCA Chartered Accountants & Statutory Auditors Invicta House, 108-114 Golden Lane London EC1Y OTL

BANKERS

Co-Operative Bank

INTRODUCTION TO ASYI UM AID

Asylum Aid is a committed, professional and collaborative organisation dedicated to protecting people from persecution by providing legal representation and access to justice for refugees and those seeking asylum. It combines this with the role of providing welfare advice to migrants and other vulnerable members of the community.

At Asylum Aid we know that good quality legal representation is life-saving for the people we help and that by working together we can help more people. In our work of representing vulnerable people we focus particularly on helping children, survivors of trafficking, torture and gender-based violence, and stateless people. We take on the complex cases that others do not to ensure that everyone has access to protection.

We take the time needed to understand the complexity of each person's legal case. This is to ensure that clients are given the professional help they need to obtain protection. We know that, without proper legal representation, people seeking asylum can remain in a state of limbo for years, thereby adding to the pain and trauma already endured.

The organisation also works with others to change policy and practice so as to ensure the safety and recovery of those who have suffered some of the worst forms of inhumanity.

A MESSAGE FROM THE CHIFF EXECUTIVE OFFICER

At the beginning of 2020 Asylum Aid were part of Consonant, a charity for whom the challenges of the coronavirus public health pandemic proved a hurdle too far. But as a charity with a strong reputation for excellent legal representation and policy work, built over 30 years following its creation in 1985, Asylum Aid was an organisation that the sector could not afford to lose.

And neither could survivors of trafficking and torture. The coronavirus public health pandemic has not reduced the need for quality legal representation for survivors of trafficking and torture. Many survivors are still being turned away by law firms, law centres and others who do not have the capacity to take on complex cases and more legal aid practitioners are closing their doors. There is also a clear need for evidence-based and authoritative voices to challenge the increasingly aggressive stance taken by the UK government against people exercising their right to seek refuge – the future no longer looks merely hostile but inhumane and unworkable.

Given the crisis in quality legal representation and the joint focus on vulnerable survivors, it was therefore a natural evolution for the Helen Bamber Foundation to provide a home for Asylum Aid to enable it to carry on its work as a charity in its own right. In August 2020 Asylum Aid re-started operations in its own right with a team of 7 and under the umbrella of the Helen Bamber Foundation. By December 2020 we had a team of 10. The organisation passed its first Lexcel Audit and supported 118 clients through the asylum team and 328 clients through the welfare advice team.

When I first started my own career as a lawyer working with refugees I undertook joint work with Asylum Aid. So it is a great privilege to now be the Chief Executive of an organisation I have long admired and which has transformed the lives of individuals directly and the asylum system as a whole. It is also a great pleasure to work with such a committed expert team of legal representatives. A team who provide a friendly professional service and help survivors of trafficking and gender-based violence, including children, and stateless people to obtain the protection they need.

We have only been able to relaunch Asylum Aid because of the dedication of the staff members who committed their time to ensure that Asylum Aid had a future. I would also like to thank Sile Reynolds who was a Trustee of Asylum Aid for six years, and stepped up to be the Chair of Asylum Aid to enable the transition from Consonant to being a part of the Helen Bamber Foundation Group.

The ongoing encouragement from all of our supporters and partners has also been central to the organisation's successful relaunch. I especially look forward to getting to know you more closely in the coming year. Now, I just want to thank you all for the extra mile you have walked to keep this fantastic organisation going and continue to deliver life changing outcomes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Asylum Aid's Staff & Volunteers: A Community Effort

Asylum Aid was relaunched in August 2020 with the full-time equivalent of 5.6 members of staff and ended the year with 7.6. In this period, Asylum Aid did not take on any new volunteers, although it is planned to do so in the future.

Management and Governance

Asylum Aid is a charity in its own right that is part of the Helen Bamber Foundation Group. The day-to-day management of the charity is by a Management Group made up of the Chief Executive, Director of Fundraising and Communications, Head of Asylum Aid and the Legal Services Manager. The Helen Bamber Foundation Group Finance and Fundraising Committee is composed of Trustees of both Asylum Aid and the Helen Bamber Foundation. Management Team members of Asylum Aid and Helen Bamber Foundation meet at least quarterly to provide financial and fundraising governance and oversight.

The chair of Asylum Aid, Sile Reynolds, resigned in December 2020 and was replaced by Sir Nicolas Bratza, as the interim Chair of Asylum Aid. There are five Trustees of Asylum Aid, three of whom, including the Treasurer, also serve on the Helen Bamber Foundation Board to ensure strong joint strategic oversight and governance. New Trustees are recruited externally, their appointment being approved by the Board of Trustees. A tailored induction follows, ensuring that each new Trustee has been briefed on Asylum Aid's governance structure and decision-making processes, on the obligations under charity law, and on the activities of Asylum Aid and its financial performance. Trustee meetings are held every quarter.

The organisation is a charitable company limited by guarantee, incorporated on 20th June 1990 and registered as a charity on 24th July 1990.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

This report is for the six month period from 1 July 2020 to 31 December 2020. The charity was dormant from 1 July to 4 August.

A MESSAGE FROM THE CHAIR OF TRUSTEES

2020 was a landmark year in the life of Asylum Aid, as it entered into a formal association with the Helen Bamber Foundation and achieved charitable status in its own right. The transition occurred at an exceptionally difficult time for the organisation, taking place as it did in the midst of one of the gravest public heath emergencies in modern times. Despite the serious challenges posed by the pandemic, the Asylum Aid team has continued to provide legal representation and support for those seeking asylum in this country, whether as children, as survivors of torture or trafficking, as victims of gender-based violence or as persons facing the ordeal of being stateless. The individual stories that are graphically described in the Report make clear not only that the need of asylum seekers for skilled legal assistance has never been greater but that Asylum Aid has made a major contribution to meeting that need by ensuring effective legal representation and access to justice.

As someone who has been proud to chair the Board during this transitional period, I am confident that the new partnership between Asylum Aid and the Helen Bamber Foundation will add strength to both organisations in carrying out their vitally important mission of protecting individual rights and using evidence–based experience to bring about improvements in the asylum system.

Sir Nicolas Bratza, Chair Asylum Aid

ASYLUM AID ACTIVITIES

Asylum Aid has continued as a charity in its own right since it became a part of the Helen Bamber Foundation in August 2020. In the period between 4 August 2020 and 31st December 2020 the team provided legal representation to 97 survivors of trafficking, torture and gender-based violence, refugees and people seeking asylum, and 21 stateless persons. The team also provided welfare advice to over 250 individuals through the Welfare Advice Services Partnership.

Our work with our clients continued despite the pandemic but the organisation for the most part converted to working remotely except in those cases where face-to-face appointments were necessary because of the vulnerability of the client. The impact of the pandemic has resulted in challenges for our clients. In particular, the delays in all decision-making have resulted in clients being left in limbo, uncertain as to whether they will get protection and be able to move on with their lives. Significant delays continue to occur in:

- the taking of initial decisions,
- the listing of appeals,
- the determination by the National Referral Mechanism of the question whether the person is a victim of trafficking,
- the making of statelessness grants, and
- the grant to clients of their biometric residence permit once they have been given refugee status.

Our Clients - Our gift of time

Survivors of trafficking or torture, children and stateless persons make up 58% of Asylum Aid's clients. Victims of trafficking, torture and gender-based violence are frequently fearful and confused and, as a result of the trauma suffered, are unable to tell their story in a coherent and consistent way. Asylum focuses on clients who require extra support. The organisation is committed to ensuring that the necessary time is taken to build the trust of vulnerable clients, to understand and bear witness to their experience and to help them to secure the social support from partners that is critical to enable them to see their legal cases through to the end.

A focus on the vulnerable

Recognising that complex cases require time, the Asylum Aid team listen closely to every individual client. We take our time with our clients to make sure we understand as much as we can of their experiences. This approach means that we have an above average success rate for our clients. At a time when the majority of decisions have been delayed, only 9 asylum cases were resolved between August and December 2020 – 8 of them successfully resulting in protection.

Survivors of trafficking

During 2020, 23% of Asylum Aid's clients were survivors of trafficking (two-thirds of whom were children) who find it difficult to find good quality legal representation. This is because of a lack of knowledge and understanding of how to support clients through both the asylum system and the National Referral Mechanism simultaneously. In addition, because of delays in decision-making, final payments under the Legal Aid contract are also delayed, thereby creating cash flow concerns for those undertaking complex cases.

LIEN'S STORY

"Asylum Aid changed my life, you gave me the chance to tell my story."

Lien is a Vietnamese victim of trafficking who was helped by Asylum Aid to make a new asylum claim and to have her case as a victim of trafficking reconsidered. Lien had suffered appalling trafficking, torture and domestic violence in Vietnam. She was sold into prostitution by her ex-partner and at the same time forced to abandon her child. Lien was trafficked throughout a number of countries, and finally brought to the UK. Lien eventually escaped her traffickers, discovered she was pregnant, and gave birth in the UK. Due to poor legal representation, she was not granted asylum or recognised as a survivor of trafficking when she first made her claim. To Lien this felt like additional torture. Asylum Aid took on Lien's case 5 years ago and, after years of complex and dedicated work, she was finally accepted to have been the victim of trafficking and her appeal was not opposed. Lien and her young child were granted refugee status in late 2020. She continues to search for her now grown-up child in Vietnam. Lien stated that Asylum Aid changed her life since we gave her the chance to tell her story.

Children

During 2020, 22% of Asylum Aid's clients were children. Unaccompanied minors frequently find it difficult to obtain good quality legal representation because their cases are often complex, involving histories of trafficking. This inevitably requires extra work and time for which payment is usually only received at the closure of the case.

YOHANNES' STORY

Yohannes ran away from his home in North Africa as a child due to severe domestic abuse and became street homeless. While on the street Yohannes was attacked and targeted due to his ethnicity and the police and authorities failed to protect him, targeting him themselves. Yohannes mental health deteriorated during this time and he also suffered sexual abuse and labour exploitation. Yohannes eventually fled his home country aged 16 and ended up in the UK, having experienced serious traumas and violence on his journey. When Yohannes arrived in the UK aged 17 he claimed asylum, but went on to face severe delays in both his trafficking and asylum claims. Due to his multiple traumas and the delays in his cases, Yohannes mental health got much worse. Yohannes was referred to Asylum Aid due to our experience of working with vulnerable separated children and young people and our flexibility in offering support. Asylum

Aid's case worker attended Yohannes welfare interview and also took the time needed to develop trust and understand all of Yohannes experiences, to prepare a comprehensive witness statement and, during the ongoing delays in his claims, to obtain the necessary evidence and statements in support of his trafficking and asylum claim. At this point Asylum Aid was able to submit that Yohannes was not fit for a substantive interview as well as to find much needed mental health and social support. Due to our work together, Yohannes was accepted as a child victim of trafficking and was granted asylum in the UK, where he continues to receive the support he needs to recover and rebuild his life.

Survivors of Torture

During 2020, 36% of Asylum Aid's clients were survivors of torture, who often find it difficult to obtain good quality and timely legal representation because of the impact of their experiences on their mental health and the frequent complexity of their cases.

ARZU'S STORY

Arzu is a young Iranian woman who resisted the authorities' attempts to arrest her sister on fabricated charges. Arzu's sister succeeded in escaping but Arzu was arrested and held in detention, where she was ill-treated and interrogated on several occasions. When Arzu was being transported from prison to attend a court hearing, she was kidnapped on the way. Arzu later found out that the kidnappers had been bribed by her family to facilitate her escape from the authorities and, eventually, from Iran.

Broken and hopeless, Arzu endured a long journey to an unknown 'safe country'. She was put on different lorries before arriving in the UK, where she was discovered by the police and claimed asylum. The Home Office did not believe Arzu and refused her asylum claim. Asylum Aid obtained medico-legal evidence documenting the effect of torture on Arzu to support her appeal to the Tribunal. Nevertheless, her appeal was dismissed. As a result, Arzu was at risk of losing her Asylum Support, without which she would have been destitute and homeless, with a serious negative effect on her ailing mental health. Asylum Aid intervened before her support was stopped, and succeeded in having the appeal decision overturned by the Upper Tribunal. After having been repeatedly told that she was not telling the truth, Arzu was relieved that her account was at last believed. Whilst the distress of her experiences in detention in Iran and during the protracted asylum-determination process in the UK will take time to disappear, Arzu has a renewed hope for a better future.

Stateless

In 2020, 18% of Asylum Aid's clients were stateless persons. Stateless persons, having no recognised citizenship of any country and no identity, are frequently destitute and very vulnerable to trafficking and other forms of exploitation. Asylum Aid is one of the few organisations that dedicate caseworker time to supporting individuals to make statelessness applications under Part 14 of the Immigration Rules – the statelessness procedure that Asylum Aid successfully petitioned the Home Office to put in place. It often takes one to two years to gather the evidence necessary to make the representations.

FADI'S STORY

Fadi was born in Libya to a Palestinian father and Libyan mother. His father died when he was a child and he continued to live with his mother in the home in which she had always lived. As Fadi reached his teenage years a senior military official tried to evict them, but his mother refused to leave their home. When his mother died two years later, Fadi returned from work one day to find his home occupied. He was threatened with death if he tried to raise any official complaint. Fadi moved in with his employer, who ran a local garage. After many months of working, Fadi realised that his employer was holding back his wages and using him as free labour. Fadi felt that, as someone of Palestinian descent in Libya, he had nowhere to turn. He had no ID document or passport and was thus effectively a non-citizen in Libya; he also could not go to Palestine, where he had never been and with which country he had no connection. Fadi decided to flee Libya and travelled to UK to claim asylum. His claim was refused and Fadi was given notice of removal. Since no removals to Libya were at that time taking place from the UK, no attempt was made to remove him. For eight years Fadi's situation remained unresolved. He had no right to work or to claim benefits or to study. He was on occasions offered emergency accommodation but this was repeatedly removed, the UK authorities maintaining that he should return to his home country. Fadi eventually met someone with whom he formed a long-lasting relationship but, because of his lack of status in the UK, they could not marry.

Fadi was referred to Asylum Aid's statelessness project and expert evidence was obtained to show that someone of his father's Palestinian background would not have been recognised as a citizen in Libya, nor would his children. Fadi's experience was consistent with that of many stateless Palestinians living illegally in Libya. Asylum Aid also established that Libyan nationality law did not allow a woman alone to pass on her nationality to her child. Fadi was therefore recognised as stateless and given five years leave to remain as a stateless person, with the option to apply for indefinite leave to remain at the end of those five years. Fadi was able to marry and now lives with his wife and works in Wales.

Welfare Advice Services Partnership

The team provided welfare advice to over 300 individuals through the Welfare Advice Services Partnership. The focus of Asylum Aids welfare advice team is on migrant and vulnerable communities. Between August 2020 and December 2020, over 80% of those receiving welfare support from Asylum Aid were either migrants and/or people of colour and one third had a disability or long-term ill health. Since August 2020, Asylum Aid has secured over £360,000 in additional support for its clients.

SAID'S STORY

"I cannot thank the service enough, I never knew it existed. I now have hope and belief that things can get back to normal and we can enjoy our time with the baby."

Said is a 42-year-old British citizen who arrived in the UK as an asylum seeker, with a wife and four children, including a newborn. Said started using a local food bank following the loss of his job in March 2020 and was referred to Asylum Aid's welfare advice service. Up until then Said had always worked and was

not reliant on benefits but he applied for Universal Credit. However, when he was awarded Universal Credit in April 2020, the award did not match his entitlement and Said was still unable to manage. Said was desperate, as he had no savings left and... had to pay back loans (for furniture and for his children's tablets, bought for home schooling), he could not afford to buy food, and he was falling behind with his utility bills. When Said first consulted Asylum Aid, he said that he felt completely devastated and that he could not cope any more. As a result of Asylum Aid's help, Said's family is in a much better position. He was supported to obtain the Self-Employment Income Support Scheme (SEISS) grant and to receive his full entitlement from Universal Credit, taking into account the grant from SEISS. Said's family also received a Westminster City Council hardship fund award for food, which arrived a few days before Christmas and immediately allowed them to shop for food rather than rely on parcels. With Said's agreement, his case was reported to Asylum Aid's partners for use in their policy change work, as an example of a family which had slipped through the safety net and found themselves in serious poverty,

A Unique Voice

At Asylum Aid we know that our work can achieve greater impact if shared beyond those whom we directly help. Asylum Aid has a long history of successful policy change work based on the evidence and testimony of our clients. It continues to be Asylum Aid's responsibility and mission to use the expertise gained through working with clients to encourage others to take on complex cases and to deliver a humane and effective system for individuals seeking refuge and for survivors of trafficking.

Our Future

Before the pandemic the numbers of refugees and those seeking asylum already in the UK were estimated to be 160,000, with over 30,000 arriving in the country each year. While all those seeking asylum should have access to good legal representation, this is regrettably not the case, especially for children, survivors of trafficking and stateless people. Therefore in 2021 Asylum Aid will:

- Increase the number of cases it can take on directly, especially on behalf of survivors of trafficking, children and stateless people.
- Develop partnerships to ensure that children and survivors of trafficking who are seeking asylum across the UK have access to high quality legal representation both remotely and face-to-face.
- Work with existing partners to expand social support services for our clients.
- Provide training in representing stateless persons, survivors of trafficking and children to other legal representatives to increase access to legal representation where it is needed.
- Leverage its evidence and experience to improve the asylum system and national referral mechanism alongside the Helen Bamber Foundation.

FINANCIAL REVIEW

Financial Framework

Policies relating to reserves and the need to generate an annual operating surplus together provide a financial framework within which the Helen Bamber Foundation Group, including Asylum Aid, seeks to function.

Reserves Policy

Forming part of reserves, the unrestricted general fund is the working fund of the charity. Unlike the other funds, it is not restricted or designated for a defined purpose. The unrestricted general fund provides for activities not funded by earned income or restricted funding and for the general administration of the charity. It also provides working capital for operations and helps to provide resources to ensure that the charity is able to continue with its obligations.

Currently our group policy is to maintain an unrestricted general fund of between three and six months of gross expenditure for the next financial year. Given the importance of being confident that the group can maintain its support to our very vulnerable clients, the Trustees aim to increase the sum in the unrestricted general fund. The Group Trustees have therefore approved a three-year plan to hold an unrestricted general fund of up to nine months of gross expenditure by December 2023.

Asylum Aid joined the Helen Bamber Foundation Group in August 2020 with no reserves or assets. Since, however, the organisations serve a common charitable purpose, the Helen Bamber Foundation agreed to make good the shortfalls where needed and to support Asylum Aid to meet the group reserves policy over time. In December 2020 Asylum Aid ended the year positively with 2.4 months reserves.

Summary of Results

As a result of successful fundraising activities, Asylum Aid ended 2020 in a satisfactory financial position, with an unrestricted general fund of £67,907. A budget showing a small surplus has been set for 2021.

Risks

The major risks to which Asylum Aid is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. Among the risks identified, the most significant are considered to be:

- The challenge of ensuring that funds are raised to fill the gap left by the delays in receipt of Legal Aid funding due to delays in closure of cases and that activities are planned in order to meet budget requirements.
- The operational strain that can arise from the level of demand for the services of the organisation, while at the same time cases are not being closed.

• The increasingly inhumane environment facing most of our client group and corresponding ineffectiveness of the asylum system, and the resulting likelihood of an increase in the number of clients with complex needs.

These risks are mitigated in part through close operational monitoring and application of the reserves policy.

Subsequent Events and Going Concern

The global health crisis arising from COVID-19 (Coronavirus) has had a profound impact on all aspects of life, including the activities of Asylum Aid. We have had to move to remote working but have not seen a decrease in referrals. The Trustees have put in place measures to mitigate the risks to Asylum Aid from the ongoing delays in closure of cases resulting in delayed receipt of payment from the Legal Aid Authority for work done, by focusing on fundraised income during this period. It is not considered that Brexit will have a negative impact on Asylum Aid's income. Having regard to these steps and the reserves held at the year-end both by Asylum Aid and the Helen Bamber Foundation, the Trustees consider it reasonable to expect that Asylum Aid has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in preparing the accounts.

Remuneration Policy

The objectives of HBFs remuneration policy are to:

- Reward staff appropriately and enable the recruitment and retention of high calibre personnel.
- Ensure the proper use of the charity's resources in accordance with its aims and within affordable limits, based on the financial circumstances of the charity.
- Be non-discriminatory, just and equitable in the evaluation of jobs and their remuneration by providing a stable framework for the remuneration of the team.
- Pay at a competitive level taking account of external market rates the aim being to set pay around the median level for comparable posts in the voluntary sector, subject to the charity's financial position.
- Operate within the law.

Remuneration is reviewed on an annual basis and agreed by the Board of Trustees. When setting pay levels, the charity gives consideration to external benchmark comparators, changes in the national average earnings index, affordability and other internal and external pressures including recruitment and retention. The policy applies to all staff, including the charity's management team.

Fundraising

Asylum Aid is supported by the Helen Bamber Foundation Group's fundraising team. The team produces an annual income generation strategy, against which performance is regularly monitored by the senior management and Trustees. In 2020, Asylum Aid exceeded the objectives of its strategy, with fundraised income of £170,000. The success in fundraising has compensated for the delays in receiving Legal Aid Authority payments for work done by Asylum Aid on cases which have not yet been resolved.

Asylum Aid s/Helen Bamber Foundation's fundraising approach reflects the principles published on the HBFs website www.helenbamber.org. The charity's fundraising programme is delivered using internal resources and in 2020 did not involve external professional fundraisers or commercial participators. Neither Asylum Aid nor Helen Bamber Foundation produces or markets merchandise for fundraising purposes.

HBF is registered with the Fundraising Standards Board. Registration with the Board represents a commitment to the highest standards of practice and ensures that all fundraising activity is open, legal and fair. As a registered participant, HBF commits to the Board's Codes of Fundraising Practice, which is the standard set for fundraisers in the UK. Registered participants also commit to abide by its Fundraising Promise. The Fundraising Promise is based on 6 key pledges which reflect the core values of respect, honesty, accountability and transparency. HBF's strong commitment to recognize sector standards means that the charity is actively working to protect vulnerable people and other members of the public from behaviour which:

- is an unreasonable intrusion on a person's privacy;
- is unreasonably persistent;
- places undue pressure on a person to give money or other property.

Neither Asylum Aid nor the Helen Bamber Foundation has received any complaints with regard to its fundraising activities in 2020.

Public Benefit

In setting Asylum Aid's objectives and planning its activities, the Board of Trustees has given careful consideration to the Charity Commission's general guidance on public benefit. In particular the Board of Trustees considers how planned activities will contribute to the aims and objectives that have been set. The benefits that Asylum Aid brings to those seeking asylum and those already granted refugee status and their dependents are:

- the relief of their conditions of need, hardship or distress (including by providing them with legal advice and representation)
- the preservation and protection of their physical and mental health
- the advancement of their education and training so as to further their rehabilitation and integration within a new community
- the advancement of public knowledge on the situation of asylum seekers and refugees and on the conditions which give rise to refugee movements, as well as on all issues concerning gross violation of human rights, torture and atrocities and the effect on people who experience such suffering.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Asylum Aid for the purposes of company law) are responsible for preparing the Trustees 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, 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 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 reason able and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the finance statements
- Prepare the finance statements on the going concern basis unless it is inappropriate to presume that the charity 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 6. The Trustees are members of the charity, entitling them to voting rights, but they have no beneficial interest in the charity.

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

The trustees annual report has been approved by the trustees on 10 June 2021

and signed on their behalf by Sir Nicolas Bratza Chair of the Board of Trustees.

Independent examiner's report to the trustees of Asylum Aid

I report to the trustees on my examination of the accounts of Asylum Aid for the period ended 31 December 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company, you are responsible for the preparation of the account in accordance with the requirements of the Charities Act 2011 (the 2011 Act) and 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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 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.

| 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. |
| |
| |

Signed:

Name: Joanna Pittman

FCA DChA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 11 June 2021

Asylum Aid

Statement of financial activities

(incorporating an income and expenditure account)

For the six month period ended 31 December 2020

| | l Note | Jnrestricted £ | Restricted £ | 2020 Total £ | 2019 Total £ |
|--------------------------------------------------------------|-----------|-------------------|--------------|--------------------|--------------------|
| Income from: Donations and legacies | 2 | 59,243 | 139,409 | 198,652 | _ |
| Charitable activities: | 3 | | , | · | |
| Legal Aid Services Westminster CAB | | 6,720 30,653 | - | 6,720 30,653 | - |
| Wodanii oto o to | _ | | | | |
| Total income | _ | 96,616 | 139,409 | 236,025 | |
| Expenditure on: | | | | | |
| Raising funds | 4 | 17,783 | - | 17,783 | - |
| Charitable activities: Legal Aid Services/Westminster CAB | 4 | 10,926 | 139,409 | 150,335 | - |
| Total expenditure | - | 28,709 | 139,409 | 168,118 | - |
| Net income/(expenditure) for the year | 5 | 67,907 | - | 67,907 | - |
| Reconciliation of funds: Total funds brought forward | _ | - | | | |
| Total funds carried forward | = | 67,907 | | 67,907 | |

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

| Fixed assets: | Note | 2020 £ | 2020 £ | 2019 £ | 2019 £ |
|-------------------------------------------------------------|------|-------------------|-----------|-----------|-----------|
| Tangible assets | 8 | | 1,272 | | - |
| Current assets: Debtors Cash at bank and in hand | 9 | 15,326 189,949 | | - | |
| Liabilities: Creditors: amounts falling due within one year | 10 _ | 205,275 (138,640) | | - | |
| Net current assets | _ | | 66,635 | | |
| Total assets less current liabilities | | | 67,907 | | |
| Funds Restricted funds Unrestricted funds: | 12 | | - | | - |
| General funds Total unrestricted funds | _ | 67,907 | 67,907 | | |
| Total funds | | | 67,907 | | |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and members have not required the charitable company to obtain an audit for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its net outgoing resources for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions for small companies under the Companies Act 2006.

Approved by the trustees on 10 June 2021 and signed on their behalf by:

John Scampion Treasurer

Company registration no. 02513874

The attached notes form part of the financial statements.

Asylum Aid

Notes to the financial statements

For the period ended 31 December 2020

1 Accounting policies Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 2015)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The charitable company is exempted from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the ongoing support of the parent company. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when:

- (1) the charity has entitlement to the funds
- (2) any performance conditions attached to the income have been met
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Asylum Aid

Notes to the financial statements

For the period ended 31 December 2020

1 Accounting policies (continued)

Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment

33% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

| 2 | Income from donations and grants - current year | | | | |
|---|-----------------------------------------------------------|--------------|-------------|-------------|-------|
| | | | | 2020 | 2019 |
| | | Unrestricted | Restricted | Total | Total |
| | Donations | £ | £ | £ | £ |
| | | | | | |
| | Individual donations | 34,843 | - | 34,843 | - |
| | Corporate donations | 24,400 | - | 24,400 | - |
| | Overeto | | | | |
| | Grants | | | | |
| | Access to Justice Foundation Community Justice Fund | - | - 63,500 | - 63,500 | - |
| | 7.00000 to dublico i duridation community dublico i dirid | - | - | - | - |
| | Access to Justice Foundation Funder Plus Scheme | - | 10,800 | 10,800 | - |
| | | - | - | - | - |
| | The Barrow Cadbury Trust Covid 19 Support Fund | - | 49,850 | 49,850 | - |
| | II DA | - | - | - | - |
| | ILPA | - | 5,259 | 5,259 | - |
| | Trust for London | - | 10.000 | - | - |
| | Trust for London | - | 10,000 | 10,000 | - |
| | | | | | |
| | | 59,243 | 139,409 | 198,652 | - |
| | | | | | |
| 3 | Income from charitable activities | | | | |
| | | | | 2020 | 2019 |
| | | Unrestricted | Restricted | Total | Total |
| | Legal Aid Claims | £ | £ | £ | £ |
| | Legal Aid Olaims | 6,720 | - | 6,720 | _ |
| | | 6,720 | - | 6,720 | - |
| | Westminster CAB Project | 30,653 | _ | 30,653 | _ |
| | | 30,653 | | 30,653 | _ |
| | | | | ŕ | |
| | Total income from charitable activities | 37,373 | | 37,373 | - |

Asylum Aid Notes to the financial statements

For the period ended 31 December 2020

4 Analysis of expenditure - current period

| | | | Charitable Activities | | | | |
|----------------------------|------------|---------|-----------------------|-----------|-----------|------------|------------|
| | | Cost of | | | | | |
| | Basis of | raising | Legal Aid | Support G | overnance | | |
| | allocation | funds | Services | costs | costs | 2020 Total | 2019 Total |
| | | £ | £ | £ | £ | £ | £ |
| Staff costs | Staff time | 7,022 | 107,536 | 3,441 | 6,448 | 124,447 | - |
| Direct costs | Direct | 8,780 | 11,766 | - | - | 20,546 | - |
| Premises costs | Staff time | - | - | 2,334 | - | 2,334 | - |
| Staff recruitment/training | Staff time | - | - | 4,500 | - | 4,500 | - |
| Office costs/comms | Staff time | - | - | 13,606 | - | 13,606 | - |
| Depreciation | Staff time | - | - | 85 | - | 85 | - |
| Audit & Accountancy fees | Staff time | - | - | - | 2,600 | 2,600 | - |
| Other Governance costs | Staff time | - | - | - | - | - | - |
| | | 15,802 | 119,302 | 23,966 | 9,048 | 168,118 | - |
| Support costs | | 1,438 | 22,528 | (23,966) | | - | - |
| Governance costs | | 543 | 8,505 | - | (9,048) | - | - |
| Total expenditure 2020 | | 17,783 | 150,335 | - | - | 168,118 | - |
| Total expenditure 2019 | | - | - | - | - | - | |
| | | | | | | | |

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For the period ended 31 December 2020

5 Net expenditure for the year

| This is stated after charging | 2020 | 2019 |
|-------------------------------|-------|------|
| | £ | £ |
| Depreciation | 85 | - |
| Auditor's remuneration: | | |
| Independent Examination fees | 2.600 | - |

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

| Staff costs were as follows: | 2020 | 2019 |
|-----------------------------------------------------------------|---------|------|
| | £ | £ |
| Salaries and wages | 109,640 | - |
| Social security costs | 10,193 | - |
| Employer's contribution to defined contribution pension schemes | 4,614 | - |
| | 124,447 | - |

No employee received emoluments of more than £60,000.

The total employee benefits including pension contributions of the key management personnel were £20,744 (2019: £nil).

The charity trustees were not paid or received any benefits from employment with the Trust in the period (2019: £nil) neither were they reimbursed expenses during the period (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was as follows:

| | 2020 No. | 2019 No. |
|-----------------------|-------------|-------------|
| Raising funds | 2 | - |
| Charitable activities | 11 | - |
| Support & Governance | 2 | - |
| | 15 | - |

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

For the period ended 31 December 2020

| 8 | Tangible fixed assets | Office | |
|----|-----------------------------------------------------------|----------------|------------|
| | | equipment £ | Total £ |
| | Cost | L | L |
| | At the start of the year | - | _ |
| | Additions in year | 1,357 | 1,357 |
| | At the end of the year | 1,357 | 1,357 |
| | Depreciation | | |
| | At the start of the year | _ | _ |
| | Charge for the year | 85 | 85 |
| | At the end of the year | 85 | 85 |
| | Net book value | | |
| | At the end of the year | 1,272 | 1,272 |
| | · | | <u> </u> |
| | At the start of the year | - - | - |
| | All of the above assets are used for charitable purposes. | | |
| 9 | Debtors | | |
| | | 2020 | 2019 |
| | | £ | £ |
| | Trade debtors | - | - |
| | Other debtors | 15,326 | - |
| | Prepayments | 45.000 | - |
| | | 15,326 | |
| 10 | Creditors: amounts falling due within one year | | |
| 10 | Creditors, amounts raining due within one year | 2020 | 2019 |
| | | £ | £ |
| | Trade creditors | 67,497 | - |
| | Taxation and social security | 6,453 | - |
| | Other creditors | 30,090 | - |
| | Accruals | 3,600 | - |
| | Deferred income | 31,000 | - |
| | | 138,640 | - |
| | Deferred income | | |
| | | 2020 | 2019 |
| | | £ | £ |
| | Balance at the beginning of the year | - | - |
| | Amount released to income in the year | - | - |
| | Amount deferred in the year | 31,000 | - |
| | Balance at the end of the year | 31,000 | - |
| | | | |

Deferred income comprises of part of a grant received from Access to Justice in the current year which relates to a future period.

For the period ended 31 December 2020

| 11 Analysis of net assets between funds - current period | d |
|----------------------------------------------------------|---|
|----------------------------------------------------------|---|

| · | General | | Total |
|-----------------------------------|--------------|------------|--------|
| | unrestricted | Restricted | funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,272 | - | 1,272 |
| Net current assets | 66,635 | - | 66,635 |
| Net assets at the end of the year | 67,907 | - | 67,907 |

| 12 | Movements in funds - current period | At the start of the period £ | Incoming resources & gains | Outgoing resources & losses | Transfers £ | At the end of the period £ |
|----|-------------------------------------|------------------------------|----------------------------|-----------------------------|----------------|-------------------------------------|
| | Restricted funds: | | | | | |
| | Legal Aid Services | - | 139,409 | 139,409 | - | - |
| | Total restricted funds | - | 139,409 | 139,409 | - | - |
| | Unrestricted funds: | | | | | |
| | General funds | - | 96,616 | 28,709 | - | 67,907 |
| | Total unrestricted funds | | 96,616 | 28,709 | - | 67,907 |
| | Total funds | | 236,025 | 168,118 | | 67,907 |

Purposes of restricted funds

Legal Aid Services

The income of the charity includes grants received for specific restricted projects. The restricted funds have enabled the charity to continue in it's campaign of providing legal representation and access to justice and specifically have allowed the charity to protect vunerable needy people in the face of the Covid 19 epidemic.

13 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

14 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.