

ANNUAL REPORT AND ACCOUNTS

2025



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2025 Achievements at a Glance

We helped people find safety, stability and a fair chance to rebuild their lives.

Specialist legal representation and advice



296

people were supported to secure help & protection.

Including:

98

survivors of torture or trafficking/modern slavery

151 adults

145 children & young people

25 stateless clients

Support when it's needed most



978

people received expert immigration or welfare advice ensuring longterm safety and wellbeing.

Advice in community languages



682

people were supported through our local partnership in Westminster that helps residents access benefits, housing, welfare and immigration support, including in community languages.

Strengthening the wider sector



13

charities received expert training from our team increasing access to justice across the country.

Rahwa's story: a childhood restored



At just 13 years old, Rahwa was forced to flee her home of Eritrea because of forced military conscription. On her journey to safety, she was trafficked and abused for several years but managed to escape to the UK.

However, despite being a survivor of trafficking and still a child when she arrived, both the Home Office and Local Authority wrongly assessed her to be seven years older than she was and put her in an adult hotel with complete strangers. Luckily, a partner organisation referred Rahwa to Asylum Aid.

We took the time to listen to Rahwa's story and experiences, working at her pace to gather the evidence needed for her claim to be successful. We attended her interviews with the Home Office, helping her to feel safe and put her best case forward. Challenging incorrect age assessments is complex but we fought hard for her to be recognised as a child refugee.

Our age dispute challenge was accepted with Rahwa finally recognised as the age she is. She was taken out of the hotel and placed into supported accommodation under the care of local authorities with child specialist support workers who helped her go back to school and access medical care.

She is now safe after finally getting refugee status and in the future, Rahwa hopes to create music that connects with people and share her voice with the world.

"When I first came, I felt nervous, but my caseworker was a nice and kind lady and I felt good and comfortable. She helped me by listening and sharing my stories clearly."

Who We Are

Asylum Aid is an award winning specialist provider of legal advice and representation for people seeking asylum and other forms of protection in the UK with the most complex cases.

For over three decades, we have supported survivors of trafficking and torture, stateless people, unaccompanied young people and families separated through war and conflict.

We take on cases that are considered too complex or lengthy within the legal aid system. We combine high quality legal work with a trauma-informed approach, recognising the impact of

human cruelty, displacement and systemic injustice on our clients' ability to navigate the asylum process.

Asylum Aid, including the Migrants Law Project, is part of the Helen Bamber Foundation Group, strengthening our collective impact through complementary expertise in legal representation, policy, and survivor support.



Our Vision and Values

Our vision is that all those who come to the UK in need of protection from persecution and other forms of human cruelty obtain it, and are treated fairly and with dignity.

OUR WORK IS GROUNDED IN:



Excellence
in legal practice and
evidence-based advocacy



Courage
in challenging injustice
and systemic failure



Collaboration
across organisations
and communities



Integrity
in all professional and
ethical responsibilities



Equity
in access to justice
and outcomes

What We Do

In pursuit of our mission, we focus on five interconnected areas with a goal to increase the number of people in need of protection in the UK who obtain safety and are treated fairly and with dignity:

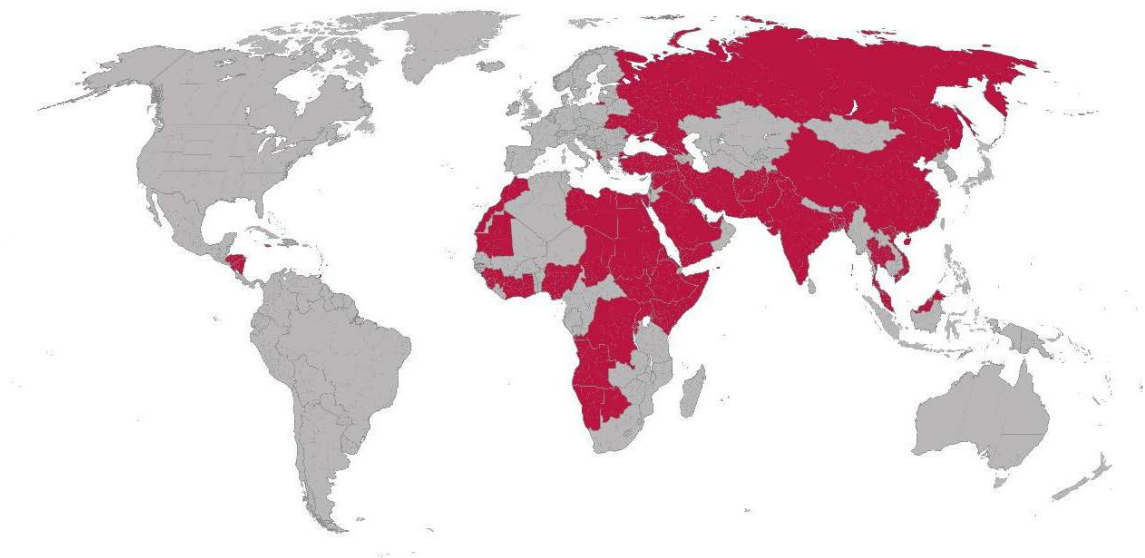
1. Drive quality support for all survivors
2. Champion collaboration to increase impact
3. Challenge harmful systems
4. Transform access to legal support
5. Deliver best practice for our team and supporters

Our global footprint

Asylum Aid supports people seeking protection from all over the world, including Iran, Nigeria, Albania, Ukraine, Afghanistan and Palestine.

In 2025, we reunited **13 families** including from Eritrea and Sudan, and our clients came from **55 countries**, demonstrating the wide variety of our expertise.

Global distribution map of Asylum Aid clients supported in 2025 (excluding stateless clients/clients where country of origin is disputed).



"My life is a lot better since Asylum Aid helped me. I'm able to work a job, chase my dreams, and live safely and securely in this country. My solicitor was always on top of everything, she was always doing the best she could."

A CLIENT FROM ERITREA

Our national impact

63% of people in England and Wales have no access to an immigration or asylum legal aid provider, including in asylum dispersal areas that often lack any in-person legal support.

The consequences for people seeking protection – who are forced to navigate the complex trafficking and asylum systems alone – are devastating. Our partnerships across England and Wales are vital to increasing expertise in the wider immigration advice sector and ensure more survivors receive quality advice and representation.

In 2025, we worked with 13 organisations that provide critical support to people in the asylum system, delivering high impact

trainings on modern slavery and trauma-informed approaches; drop-in sessions for unaccompanied and unrepresented children; and supervising complex cases for survivors of torture.

By working together and building capacity across the country, we reach more places where there is little or no legal aid provision, to ensure the most at-risk people seeking asylum receive the support they need.



Message from the Executive Director and Chair of Trustees

Over the past year, Asylum Aid has transformed the lives of survivors of trafficking, torture and persecution navigating extremely complex situations.

We reunited families separated by conflict, challenged unfair asylum refusals, and provided practical support at critical moments – ensuring long-term stability and safety for hundreds of vulnerable people.

We are delighted that our work received significant national recognition. We were finalists for the Legal Aid Lawyer of the Year Awards in the Not-For-Profit category, and our solicitor, Molly Nicolson, was finalist for Immigration and Asylum Lawyer of the Year. We were also proud to be awarded the rare 'Excellence' (Level 1) rating from the Legal Aid Agency following a peer review, and our annual Lexcel assessment highlighted that at Asylum Aid: 'There is an exceptionally strong commitment to client service, underpinned by the policies and procedures and the high standards with which they are applied.'

But we know that many people seeking protection are left without high-quality support. Over 63% of people seeking asylum in this country cannot access legal aid due to long-term underfunding. We address this through our Compass Project, launched in 2023, to train and support immigration advisers in advice deserts across England and Wales, filling the legal aid gaps. We are also strengthening our impact through partnerships and by deepening the involvement of people with lived experience at all levels of our work.

While we are proud of what we have achieved, the need for Asylum Aid has never been greater.

2025 has been a year marked by increased hostility towards those seeking sanctuary and growing global instability. From violence outside hotels housing asylum seekers to the suspension of family reunion rights, people seeking protection find themselves in an increasingly difficult environment.

Despite these challenges, we are immensely proud of all that we achieved at Asylum Aid. We reunited families from Gaza; provided multilingual welfare benefits, housing and generalist advice to people from migrant backgrounds in Westminster; consolidated our training, supervising and shadowing programmes; and welcomed our second Justice First Fellow into our award-winning team. Asylum Aid remains committed to supporting the most marginalised and ensuring all those fleeing persecution can access protection.

We are incredibly grateful for your support over the past year.



Elizabeth Mottershaw
Chair of Trustees



Piya Muqit
Executive Director

Delivering protection through expert casework

In 2025, we secured life-changing protection for people facing the most complex and precarious situations.

By expanding our capacity to deliver expert legal representation, we were able to support 88 new clients whose cases required intensive, high-quality legal intervention. Through the dedication and skill of our team, 85 clients secured legal protection during the year, enabling them to move away from uncertainty and towards safety, stability and dignity.

DURING THE YEAR, WE SUPPORTED 145 UNACCOMPANIED CHILDREN AND YOUNG PEOPLE TO MOVE TOWARDS SAFETY AND PROTECTION.

Many were navigating highly complex cases involving trafficking, exploitation or other forms of trauma, alongside the emotional toll of family separation. Through specialist, sustained legal support, we helped to piece together children's stories, securing protection and connecting young people to interconnected welfare support and age-appropriate education and care.

WE SUPPORTED 25 STATELESS PEOPLE TO SEEK PROTECTION IN THE UK.

Stateless people are barred from accessing fundamental rights and unrecognised as citizens by any state, they are denied basic rights including renting, marrying or working, left highly vulnerable to exploitation, homelessness, and indefinite detention. Our free legal advice and representation ensure stateless people can reclaim their identities and rebuild lives and addresses the profound risks statelessness creates, including poor mental health, exploitation and trafficking.

Statelessness cases are ineligible for legal aid so as one of the very few UK organisations specialising in statelessness, our free, expert representation is life changing. Working with pro bono partners, we deliver complex, long-term casework and are proud of the impact achieved through our specialist statelessness project.

WE SUPPORTED 98 SURVIVORS OF TRAFFICKING AND/OR TORTURE WHO FACE SIGNIFICANT BARRIERS TO SAFETY DUE TO THE COMPLEXITY OF THEIR CASES AND THE LASTING EFFECTS OF TRAUMA.

Through trauma-informed legal representation, we took the time needed to build trust, gather robust medical evidence and present survivors' experiences with care and accuracy. Alongside legal support, we facilitated access to therapy and specialist services, enabling survivors to engage safely with the asylum process and move towards stability and dignity.

Hamza's story: securing safety after nine years

As a child, Hamza (name changed) experienced sexual abuse and exploitation by a family member in Egypt. Instead of going to school, he was forced to work on a farm, where he was subjected to further abuse. These experiences have had a profound impact on his physical and mental health.

The family member who exploited him also trafficked him to the UK. He also feared persecution in Egypt because of his sexual orientation. Although being gay is not explicitly illegal there, people are frequently punished, tortured and persecuted using "morality" laws. Hamza applied for protection on arrival, but failures by the authorities, repeated miscommunication, and lack of effective legal representation meant he was not recognised as a victim of human trafficking and was left in limbo for nine years. During this time, Hamza became suicidal and felt he had no future.

A legal organisation later referred Hamza to Asylum Aid because of our expertise in complex protection claims. We quickly identified indicators that he had been trafficked — something the authorities had failed to do for almost a decade. We ensured he was referred into the National Referral Mechanism (NRM).

We secured expert evidence, including reports confirming complex PTSD and HIV. The Home Office rejected his trafficking claim twice, accepting he was a victim only after we issued judicial review proceedings. We also submitted detailed asylum and trafficking representations, supported by country and

medical evidence, and repeatedly sought expedition due to his acute vulnerability.

Even then, the process was plagued by administrative failures: a follow-up interview was cancelled without explanation, the Home Office gave no decision timeframe, issued his Asylum Registration Card in the wrong name, and wrongly merged his file with another case. It also repeatedly treated his claim as withdrawn because letters were sent to the wrong addresses. His case was reinstated only after we threatened further judicial review. Following sustained legal work, we secured refugee status for Hamza, almost a decade after he first sought protection.

On hearing the decision, he told us:

**"I don't know how to think.
I really appreciate all your
support in this difficult time,
which I will never forget."**

Today, Hamza is recognised as both a refugee and a survivor of trafficking. For the first time in years, he is safe, believed, and able to begin planning for his future.

Family reunion: our rapid response to sudden suspension

In September, refugee family reunion was suspended without warning. The abrupt change created immediate uncertainty for families who had been preparing applications in good faith and overnight risked separating parents from children, spouses from one another, and survivors from the support networks essential to recovery.

In the hours and days following the suspension, Asylum Aid and Migrants' Law Project (MLP) staff worked dedicatedly to get in as many applications as possible before the change took full effect. This included

preparing urgent applications with Helen Bamber Foundation (HBF) clients, where family separation can deepen existing trauma and worsen mental health outcomes.

As a result of this urgent work, we were able to submit multiple family reunion applications before the rule change took effect.

In 2025, we overall supported 35 clients to apply for refugee family reunion and successfully reunited 13 families.

Local support in Westminster: advice that changes lives

Through our partnership with Westminster City Council, we provide vital support to vulnerable residents of the borough, including refugees and migrants at risk, many of whom do not have English as a first language.

Over the past 12 months, through the Westminster Advice Services Partnership (WASP), we provided expert advice to 682 clients. By helping people access the housing, welfare and immigration advice and support they are entitled to, we have improved stability and quality of life for residents facing urgent hardship.

As a result of our work, clients were better off by a total of £1,023,364.

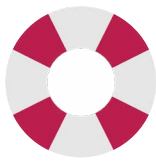
Appeal Support Adviser in 2025 has enabled us to provide a more comprehensive service for our clients, many of whom struggle to lodge appeals and reconsideration requests and to gather evidence in support of their appeals without advice, due to their language barriers.

In 2025, 85% said that after receiving the advice, they were more motivated to access or engage in community activities and able to participate in training or education.

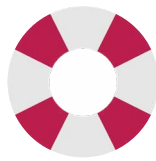
This demonstrates how our holistic and dignified approach ensures both short-term success and long-term impact.

Supporting the delivery of specialist advice to young people

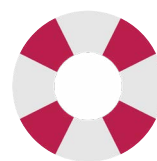
We increased the advice and support available to young people navigating the asylum system without representation by working with Young Roots in a pilot partnership.



We delivered 13 drop-in advice sessions, supporting 39 young people including from Afghanistan, Namibia, Sudan and Columbia.



We gave free legal advice on complex queries including age disputes, family reunion, interview advice and supporting victims of modern slavery and human trafficking.



A highlight was securing refugee status for a young, unrepresented gay south American teenager at the appeal stage, after Asylum Aid provided country reports that corroborated his fear of persecution.

Growing frontline services: training, supervision and collaboration

Working together to improve access to advice and high-quality representation

In partnership with refugee and migrant charities, Praxis and Refugee Action, we delivered regular, intensive supervision to Immigration Advice Authority (IAA) accredited advice organisations (regulated to give UK immigration advice) across greater London through the Migrant Justice Greater London (MJGL) Project. Our support focused on strengthening advisers' capacity to manage complex cases, including:

- Identifying possible signs and indicators of modern slavery
- Applying trauma-informed approaches when supporting survivors
- Improving case recording and file management practices

A key benefit of the project is its emphasis on collaboration and bringing organisations together. Group sessions, facilitated by our supervisor, created a supportive space where partners should share challenges and practical solutions. For example, one organisation adopted

another's file review process, improving the consistency and quality of its casework. Without this structured forum, many partners would not have had the opportunity to connect, understand each other's work or how they could help.

As a result, the project is improving access to high quality immigration advice and representation for hundreds of people seeking asylum in London, through organisations including SUFRA North West London, Da'aro Youth Project, and Children And Families Across Borders.

We also continued to provide training and support to another charity, Refugee and Migrant Justice (RMJ, previously Refugee and Migrant Forum of Essex & London), and **took 44 of their complex cases involving clients at risk of rough sleeping**. By upskilling their caseworkers, we ensure specialist advice for this highly marginalised group is sustained and expanded.

Building capacity where legal advice is scarce

Launched in 2023 to address “advice deserts”, Compass is a free programme offering training, supervision and peer support to immigration advisers. In 2025, we strengthened this training partnership by delivering remote supervision and training to our third cohort of five advisers working across the UK, including in Sheffield and Birmingham. We also supported Devon & Cornwall Refugee Support (DCRS) to secure a legal aid contract, and provided

guidance through the early stages of delivery. Access to sustainable legal aid funding is essential for long-term, high-quality support in this field, making this an important achievement.

Since the beginning of the programme, we have trained 15 advisers working in advice deserts across England and Wales, including Brighton, Cheshire, and Cardiff. This work is generously supported by the Justice Together Initiative.

"I don't feel I was doing a bad job before, but I feel I am doing a much better job now. I'm much more focussed. Hearing about the issues coming in – each chunk of training has added a layer that has ended up in me feeling so much better, so much more confident. The trauma training really helped, as did the input on how to research the country of origin – all these things added layers and layers of confidence to what I was doing."

A PARTICIPANT IN COHORT 3 OF THE COMPASS PROGRAMME



Developing the next generation of social justice lawyers

Supported by the Legal Education Foundation, the Justice First Fellowship offers a route into a long and rewarding career using law as a tool for social justice. We are proud to be a host organisation, enabling us to offer a two-year training contract to an aspiring solicitor.

In 2025, our Justice First Fellow completed her fellowship and was offered a post-qualification role as a solicitor in our public law team, and our second Justice First Fellow started her fellowship in April.

Bringing leading practitioners under one roof to share knowledge

We hosted an 'Immigration Champions' event in our office, providing training for legal aid solicitors working with young people. We brought together practitioners to share best practice on supporting children and unaccompanied young people in the asylum system.

The session focused on practical ways to build trust, work effectively with interpreters, and help young people understand the asylum process and develop realistic expectations.

Being a hub for grassroots organisations

Our Trauma Centre is a sector hub, where we host grassroots and lived experience-led organisations to strengthen collaboration. In 2025, we were pleased to host Refugee Legal Support (RLS), a small team providing vital legal advice and casework to people seeking sanctuary in the UK and across Europe.

With many frontline groups facing increasing financial pressure, we were delighted to be able to share our space with RLS for a few months and to exchange expertise on shared issues such as family reunion and climate migration.

Putting an end to harmful systems

Over the last year, we used frontline evidence to drive system change and challenge harmful policies that put people seeking protection at risk of re-exploitation. Using expertise from across the Helen Bamber Foundation Group, we brought legal challenges and contributed to policy advocacy to strengthen the systems our clients depend on.

SECURING A HIGH COURT WIN FOR STATELESS FAMILIES

Stateless people are not recognised as citizens by any country. This lack of recognition leaves people isolated, at risk of destitution, and separated from their families.

In April 2025, we won a High Court challenge that protects stateless people's ability to reunite with loved ones. The Home Office had changed the rules by moving stateless people into an immigration route that failed to reflect their specific vulnerabilities. The effect would have been to make family reunion out of reach for stateless people.

With pro bono legal representation from Freshfields — to whom we are extremely grateful — and supporting evidence from Liverpool Law Clinic, we brought judicial review proceedings. After a three-day hearing, the Court found the rules irrational and discriminatory, noting there was “no recognition” of the particular vulnerability of stateless people and their dependants under international law. The rules were quashed, and we are now working with the Home Office stakeholder group to ensure this judgement is properly implemented, and that stateless people can reunite with their families.

PUSHING BACK AGAINST DAMAGING DELAYS

Repeated delays and unclear communication from the Home Office can leave people in distress. We challenged delays in family reunion appeals in the First-tier Tribunal.

In one case involving a child, the Home Office conceded the appeal without a hearing, showing that early legal intervention can prevent unnecessary harm.

IMPROVING OUTCOMES FOR UNACCOMPANIED CHILDREN

Currently young children have to live in limbo waiting for their asylum claim to be decided. Unable to access education and support, many of our clients have told us that this uncertainty prevents them from rebuilding their lives. We have submitted evidence to support Coram Children's Legal Centre's challenge on how the Home Office grants leave to

unaccompanied asylum-seeking children. The case argues children should receive temporary leave to remain quickly after their initial welfare interview, rather than waiting until the asylum claim is decided. Speeding up this decision would allow unaccompanied children to begin their recovery knowing they are safe and secure in the UK.

REMOVING A DEADLINE THAT BLOCKS TRAFFICKING PROTECTION

Survivors have only 30 days to request a review of negative decisions in the National Referral Mechanism (the UK framework for identifying and supporting trafficking survivors), which is far too little time to gather evidence of complex, repeated trauma. We are challenging this arbitrary limit because it excludes vulnerable people from protection. Survivors of trauma need time to develop trust and confidence to share their experiences, a vital step in evidence gathering. In February 2025, the Home Office accepted changes were

needed and commenced an internal review of their policy, which is ongoing. In March 2026, as a result of our challenge they published an interim guidance which is slightly more generous and allows for some requests to be considered outside of 30 days. Our client's reconsideration request was accepted, and she is now recognised as a victim of trafficking and a refugee. She is preparing to move from her safe house to independent accommodation and is about to start work in a nursery. She is thriving.

CHALLENGING SHORT-TERM PERMISSION TO STAY FOR TRAFFICKING SURVIVORS

The Home Office currently give trafficking survivors the shortest possible period of permission to stay in the UK – known as VTS leave. Without stable, long-term leave to remain survivors are unable to

feel safe and begin recovery from their trauma. We brought a strong challenge to this unjust practice, with the case listed for a final hearing in March 2026.

ADVOCACY LEADING TO IMPROVED SUPPORT FOR TRAFFICKING SURVIVORS

Following a complaint from Asylum Aid, Migrant Help (a Home Office-contracted charity supporting survivors of human trafficking and modern slavery) recognised the need to improve staff understanding of the Recovery Needs Assessment, which ensures survivors receive appropriate ongoing support. In response to our action, Migrant Help committed to further staff training and a review of internal procedures.

The case highlighted a wider systemic issue in support delivery. While Home Office policies place clear responsibilities on providers, these are not consistently applied in practice. Asylum Aid's intervention has driven change and drawn wider attention to this issue. We wrote about the case in the Free Movement blog to share what we had found with other practitioners.

Our people

The quality and impact of our work are made possible by the commitment, professionalism and expertise of our staff and volunteers. Their dedication enables us to deliver specialist, high-quality legal representation to survivors with complex and urgent needs.

IN 2025, ASYLUM AID EMPLOYED AN AVERAGE OF 27 STAFF MEMBERS.

Management and governance

HBF and Asylum Aid are independent charities operating within a shared group structure designed to maximise impact, efficiency and accountability. By sharing core operational functions, including executive leadership, finance, HR, volunteer management, facilities and fundraising, we reduce duplication and ensure that funding is directed as effectively as possible towards frontline services.

Asylum Aid has 8 Trustees, two of whom also serve on the Helen Bamber Foundation Board, ensuring strong strategic alignment, robust governance and independent oversight. This structure supports collaboration while safeguarding each charity's independence and mission.

To further ensure clarity and impact, HBF and Asylum Aid do not share clients. Day-to-day leadership is provided by the Managing Executives through a Group Management Team comprising the Chief Executive, Executive Directors, Directors and Heads of Teams. Governance is strengthened through two committees:

- Finance and Fundraising Committee (HBF Group)
- People and Governance Committee (HBF Group)

The Asylum Aid Board of Trustees, chaired by Elizabeth Mottershaw, alongside the Board of Helen Bamber Foundation, provided strong strategic oversight throughout 2025, supporting organisational resilience, good governance and sustainable growth.

We are grateful to our wonderful volunteers

Volunteers are central to our ability to deliver high-quality services and achieve meaningful impact. In 2025, we were supported by five volunteers at Asylum

Aid, significantly extending our capacity and enabling survivors to access specialist legal support that would otherwise be unavailable.

"I qualified as a solicitor some 51 years ago and have worked in the law ever since. I volunteer for two days a week with Asylum Aid. I help prepare a legal update newsletter and support with training and research. I review cases to give my views on their merits and how they might be presented to the Tribunal. I appreciate how warmly I have been welcomed into the team and made to feel like a real member. The work I do is interesting and keeps me active in my retirement, connected with a professional legal environment and engaged with younger people. From previous experience, I know that Asylum Aid is one of the very best legal outfits in the field of refugee law and it is a privilege to be able to support them in their work."

ASYLUM AID VOLUNTEER

Together, we will continue to change lives

Asylum Aid is deeply grateful to all those whose support helps turn our vision into reality. Thanks to your generosity, we are moving forward under a new organisational strategy that expands our support for survivors of trafficking, torture, gender-based violence, and stateless people across the UK.

Your support enables us to strengthen the immigration legal aid sector by building partnerships with grassroots and expert-by-experience-led organisations, continuing our leadership of a coalition challenging harmful asylum policies, and deepening collaboration across the Helen Bamber Foundation Group.

We are currently preparing to appoint two Experts by Experience as Board Advisers, ensuring that lived experience informs key organisational discussions and strategic decisions. Alongside this, we are establishing a dedicated group where people with lived experience can

share their perspectives and help shape how Asylum Aid supports its clients, as well as provide insights into the asylum and immigration system in the UK.

Our aim is to create a supportive and engaging space where lived experience is heard and valued, and where ideas can contribute to meaningful and positive change.

Your support has already helped our clients recover from trauma and secure protection from persecution, and it will continue to do so for years to come.



Financial Review

SUMMARY OF RESULTS

Asylum Aid has had a successful year in 2025, which ended in a surplus. This is as a result of the donations kindly made by our supporters, funding our ability to respond to urgent situations and take forward new projects and collaborations, as well as income from the Legal Aid Agency for work undertaken.

As we go forward, we will further grow the income generated for Asylum Aid in order to increase the impact of Asylum Aid and the Helen Bamber Foundation Group as a whole, and sustain financial stability.

FINANCIAL PERFORMANCE AND POSITION

In 2025, the activities of Asylum Aid resulted in a surplus of £106,174, and total funds increased to £1,784,537. Asylum Aid have made a surplus in each of the last two years having achieved a surplus in 2024 of £620,274.

2024 there was a one-off increase in the rolling WIP balance (£584K). In 2025 WIP balance increased by a further £201K but this is considered to be part of the normal ebb and flow of WIP balances as fees accumulate and cases are closed.

Income in 2025 was reduced £585K compared to 2024 income. This change was driven by two large items that affected 2024 and were not expected to be repeated in 2025.

In 2024 Asylum Aid made a contribution of £175k to parent charity the Helen Bamber Foundation, towards the costs of the group's new specially designed Trauma Centre.

Firstly a £300k legacy was received in 2024 (2025 legacy income £20k). Also after staffing was increased in

A budget has been set for 2026 that provides a materially breakeven position.

RESERVES

Total reserves are split between restricted funds and unrestricted funds. The charity held £225K of restricted funds at the end of 2025. In the accounts funds are shown as restricted to ensure donors wishes are clear when the charity is reporting and performing long term planning and risk assessment

The remaining balance is made up of unrestricted funds of £1.6 million. To support the understanding of the readers of the accounts about the usefulness and availability of the unrestricted funds the trustees have allocated elements of unrestricted funds to a number of designated funds.

DESIGNATED FUNDS

Work In Progress Designated Fund

The charity holds a balance of Work-In-Progress fees, this financial asset represents the value of billable hours on cases that have not concluded. These funds are set aside in a designated fund because the timing of the receipt of these funds cannot be accurately estimated.

The Work-in-progress funds are only receivable when the case is concluded. Due to the nature of the legal work undertaken by the charity it can take years for cases to conclude.

As the timing of the receipt of these funds cannot be relied upon this financial asset cannot be incorporated into long term planning and risk mitigation. As in effect this is not a usable financial asset, it is appropriate that it is set aside in a designated fund.

Work-In-Progress assets of £1.3 million were included in the accounts at the end of the 2025 financial year.

Fixed Asset Designated Funds

Fixed assets are long term assets and are not available to be freely spent. The charity holds two Fixed Asset Designated funds. Firstly, a fund equal to the value of fixed assets on the balance sheet.

The second fixed asset fund represents the value of the deferred benefit from the period of reduced rent at the beginning of the lease for the Trauma Centre. This liability is an accounting entry only and does not represent a liability that the charity will need to meet out of available funds. So it would not be appropriate to include this liability within general funds as that would give the appearance of reduced

funds available for investment into charitable activities or to mitigate risks.

Free Reserves

Total funds less restricted and designated funds represent a balance of liquid funds that the charity feel are available to support long term planning and risk mitigation. This balance is free reserves, and trustees have set a target level of free reserves that the charity should aim to hold.

Trustees have set a target for free reserves of the equivalent to 3-6 months expenditure. This target level of reserves is kept under review by the trustees. It has been set to provide the charity with sufficient funds to accommodate potential cost of identified risks, without being excessive.

The expenditure should be total expenditure after removing movements in designated funds and costs that are to be met out of restricted funds.

At the end of December 2025 Asylum Aid ended the year with unrestricted general funds of £379K representing 3.6 months' cover. This level of free reserves is within the target level of reserves as set by the trustees.

The Board are committed to maintaining reserves of between 3 and 6 months. We have a strong, committed and diversified donor base, and a long-term history of successful fundraising from both existing and new donors. This, along with strong financial governance, which dictates our expenditure, means that we are confident that we are able to deliver against the goal.

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:

- The challenge of the delays in receipt of Legal Aid funding due to delays in decision making and therefore closure of cases and planning activities with this uncertain timing of income.
- The operational strain that arises from the significant level of demand for the services of the organization while delays in decision-making impact capacity.
- Potential loss of key staff members impacting charitable activities and fundraising.
- The continuing impact of the hostile external environment, which are causing real anxiety and harm to our clients while also complicating the provision of advice.
- The continuing challenging economic context and cost of living crisis mean that, there is increased competition for available charitable funds and little scope for any extra central government funding for legal advice or to invest in the wider asylum system. These economic impacts make an already hostile environment more challenging for our clients and therefore for our work more generally.

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

SUBSEQUENT EVENTS REVIEW

In the early months of 2026 Asylum Aid have been operating close to budget within both income and expenditure.

Our legal casework continues to be a balanced mix of direct representation of individuals who are asylum seekers, refugees and survivors of torture and modern slavery, and strategic litigation with Asylum Aid representing other NGOs as claimants as well as being the Claimant ourself in cases challenging recent changes to immigration and asylum law.

In early 2026 Asylum Aid was one of 25 organisations successfully awarded a Transformational Grant from City Bridge Foundation, a flexible grant of £450,000 over 5 years. The grant is to help develop Asylum Aid's lived experience engagement and remain accountable to the communities we serve through participatory decision-making processes and other mechanisms that ensure lived

experience meaningfully informs leadership and will be part of the strategy.

We were also successfully selected to be a Justice First Fellowship Host for the third time and awarded £123,827 over 2 years, meaning we will continue to be supporting the next generation of social justice lawyers by hosting a fellow in 2027.

The charity prepares regular management accounts and reforecasts to identify when activities or expectation are deviating from budget, and allowing us to identify and respond to evolving financial issues.

Having regard to these developments, the reporting and forecasting systems in place 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 Helen Bamber Foundation Group ("HBFG") is committed to a Remuneration Policy which offers fair pay to attract and keep appropriately qualified staff members to lead, manage, support and deliver our work in line with HBFG'S vision and mission, consistent with our stated charitable objectives.

In determining pay for all staff members we will endeavour to meet the Association of Chief Executives of Voluntary Organisations (ACEVO) Principles of Good Pay within the charity sector:

- Transparency - being open about how pay is set.
- Proportionality - being fair and consistent.
- Performance - ensuring the salary paid works for both your organisation and the beneficiaries you serve.
- Recruitment and retention – our aim is to set pay around the median level for comparable posts in the

voluntary sector, subject to HBFG's financial position.

- Process – ensuring that the principles of good pay are supported by appropriate procedures and policies which are non-discriminatory, just and equitable in the evaluation of jobs and their remuneration.
- London Living Wage – meeting our obligations as a London Living Wage employer.
- Equity, Diversity and Inclusion – recognising and valuing the contributions of all staff members, and designing our reward structures to support an inclusive culture where everyone has the opportunity to thrive and progress.

HBFG operates on full cost recovery principles; hence our overall pay reviews are informed not only by market rates and cost of living but affordability too. The policy applies to all staff, including HBFG's Management Team.

FUNDRAISING

Asylum Aid is supported by the same fundraising team as the Helen Bamber Foundation as part of the Group structure, with its own dedicated fundraiser. An annual income generation strategy is produced, against which performance is regularly monitored by the senior management and trustees. In 2025, Asylum Aid secured fundraised income of £909,296. We are incredibly grateful to the funders who have supported Asylum Aid over the years, enabling us to grow since joining HBF Group.

Asylum Aid and the Helen Bamber Foundation's fundraising approach reflects the principles published on our websites, www.asylumaid.org.uk and www.helenbamber.org. The charity's fundraising programme is delivered using internal resources and in 2025 did not involve external professional fundraisers or commercial participators.

Asylum Aid and the Helen Bamber Foundation are registered with the Fundraising Regulator. Registration

represents a commitment to the highest standards of practice and ensures that all fundraising activity is open, legal and fair. As a registered participant, Asylum Aid commits to the Regulator'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 five key pledges that reflect the core values of respect, honesty, accountability and transparency. HBF Group's strong commitment to recognised 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 have received any complaints with regard to our fundraising activities in 2025.

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 its stated aims and objectives. 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 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 that give rise to refugee movements, as well as on all issues concerning gross violation of human rights, torture and atrocities and the impact on people who experience such suffering;
- assisting them in other such exclusively charitable ways as the Charity determines from time to time.

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 that 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 reasonable 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

The Helen Bamber Foundation is the sole member of the charity. As such it guarantees to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

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 and signed on their behalf

John Scampion

2nd July 2026

John Scampion
Treasurer

Independent auditor's report to the members of Asylum Aid

Opinion

We have audited the financial statements of Asylum Aid (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable

law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Asylum Aid's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Joanna Pittman
(Senior statutory auditor)

4 August 2026

for and on behalf of Sayer Vincent LLP,
Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Reference and administrative details

TRUSTEES OF ASYLUM AID

Elizabeth Mottershaw – Chair
Sir Nicolas Bratza
Kat Lorenz
Yehia Nasr
Constantine Partasides (resigned in March 2026)
John Scampion – Treasurer
Ruth Tanner
Shahd Mousalli (appointed in November 2025)
Novide Refahi (appointed in November 2025)

MANAGEMENT EXECUTIVES 2025

Alison Pickup
Executive Director of Asylum Aid (until July 2025)
CEO of HBF Group (from August 2025)

Piya Muqit
Executive Director of Asylum Aid
(Appointed September 2025)

ASYLUM AID CHARITY NUMBER 328729
ASYLUM AID COMPANY NUMBER 02513874

REGISTERED OFFICE AND OPERATIONAL ADDRESS

26 Westland Place, London N1 7JH

AUDITOR

Sayer Vincent LLP
Chartered Accountants & Statutory Auditors
110 Golden Lane London EC1Y 0TG

BANKERS

Co-Operative Bank

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 December 2025.

		2025			2024		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	452,480	456,816	909,296	594,835	629,622	1,224,457
Charitable activities	3	702,405	74,807	777,213	990,813	22,726	1,013,539
Bank Interest		17	-	17	-	-	-
Other Income		2,922	-	2,922	37,081	-	37,081
Total income		1,157,825	531,623	1,689,448	1,622,729	652,348	2,275,077
Expenditure on:							
Raising funds	4a	77,475	-	77,475	69,983	-	69,983
Charitable activities		938,177	567,622	1,505,799	900,743	684,078	1,584,821
Total expenditure		1,015,652	567,622	1,583,274	970,726	684,078	1,654,804
Net income / (expenditure) before net gains / (losses) on investments	5	142,173	(35,999)	106,174	652,003	(31,730)	620,273
Reconciliation of funds:							
Total funds brought forward		1,417,346	261,017	1,678,363	765,343	292,746	1,058,089
Total funds carried forward		1,559,519	225,018	1,784,537	1,417,346	261,017	1,678,363

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12a to the financial statements.

Balance sheet

Company no. 02513874

For the year ended 31 December 2025.

		2025	2024
	Note	£	£
Fixed assets:			
Tangible assets	8	15,889	23,708
		15,889	23,708
Current assets:			
Work in progress		1,267,877	1,066,760
Debtors	9	232,935	106,830
Cash at bank and in hand	10a	674,856	1,001,531
		2,175,668	2,175,121
Liabilities:			
Creditors: amounts falling due within one year		(303,373)	(462,291)
Net current assets		1,872,294	1,712,830
Creditors: amounts falling due in more than one year	10b	(103,646)	(58,174)
Net assets		1,784,537	1,678,363
The funds of the charity:			
Funds:	11a		
Restricted funds		225,018	261,017
Designated Funds			
Fixed asset funds:			-
Value of Fixed Assets		15,889	
Value of deferred rent free period		(103,646)	(58,174)
		(87,757)	(58,174)
Other designated funds		1,267,877	1,066,761
General funds		379,399	408,759
Total unrestricted funds		1,559,519	1,417,346
Total funds		1,784,537	1,678,363

Approved by the trustees on *2nd July 2026*

and signed on their behalf by

John Scampion *John Scampion*
Treasurer

Statement of cash flows

For the year ended 31 December 2025.

	2025		2024	
	£	£	£	£
Cash flows from operating activities				
Net income for the year and net movement in funds	106,174		620,274	
(as per the statement of financial activities)	-		-	
Depreciation charges	7,819		5,514	
Increase in Work in Progress	(201,118)		(583,520)	
Increase in debtors	(126,105)		(29,987)	
Increase (Decrease) in creditors	(113,446)		39,270	
Net cash provided by operating activities		(326,675)		51,551
Cash flows from investing activities:				
Purchase of fixed assets	-		(16,038)	
Net cash (used in) investing activities		-		(16,038)
Change in cash and cash equivalents in the year		(326,675)		35,513
Cash and cash equivalents at the beginning of the year		1,001,531		966,018
Cash and cash equivalents at the end of the year		674,856		1,001,531

Analysis of cash and cash equivalents and of net debt

	At 1 January 2025	Cash flows	Other non- cash changes	At 31 December 2025
	£	£	£	£
Cash at bank and in hand	1,001,531	(326,675)	-	674,856
Total cash and cash equivalents	1,001,531	(326,675)	-	674,856

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies

a) Statutory information

Asylum Aid is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address and principal place of business is 26 - 30 Westland Place, London, N1 7JH

b) 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

Key judgements that the charitable company has made which have a significant effect on the accounts include the estimation of the value of the work in progress.

The Trustees do not consider that there are any sources of estimation uncertainty 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.

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.

As of July 2023, the activities of the Migrant Law Project (MLP) were transferred to Asylum Aid from Islington Law Centre. The transfer included staff working on the project, £200,000 in unrestricted funds to fund the next two years of the project, unspent restricted project funding allocated to the project, and work in progress on project files totalling approximately a further £200,000.

c) 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.

d) 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.

We recognise work done under the legal aid contract where the criteria for entitlement to payment under the legal aid regulations are met.

e) 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.

f) 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.

g) 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. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) 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 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.

i) 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 4.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £250. 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 25% straight line basis

k) Work in progress

Work in progress is valued at the average hourly rate paid by the Legal Aid Agency less any necessary provisions.

l) 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.

m) 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.

n) 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.

o) 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 legacies

Current year	Unrestricted	Restricted	Total
	£	£	£
Donations - trusts and foundations	206,583	295,196	501,779
Donations - Migrants Law Project	-	161,620	161,620
Donations - individuals	73,379	-	73,379
Donations - corporate	142,092	-	142,092
Donations - legacies	20,000	-	20,000
Other	10,426	-	10,426
	452,480	456,816	909,296

Prior year	Unrestricted	Restricted	Total
	£	£	£
Donations - trusts and foundations	176,120	309,245	485,365
Donations - Migrants Law Project	-	228,377	228,377
Donations - individuals	68,715	-	68,715
Donations - corporate	50,000	92,000	142,000
Donations - legacies	300,000	-	300,000
Other	-	-	-
	594,835	629,622	1,224,457

3. Income from charitable activities

Current year

	Unrestricted	Restricted	Total
	£	£	£
Support of Asylum Cases			
Legal Fees - Cash Received	365,014	61,141	426,155
Legal Fees - Movement in WIP	201,116	-	201,116
	566,130	61,141	627,271
Refugee Support			
Partnerships	136,275	13,667	149,942
Total Income From Charitable Activities	702,405	74,807	777,213

Prior Year

	Unrestricted	Restricted	Total
	£	£	£
Support of Asylum Cases			
Legal Fees - Cash Received	244,401	22,726	267,127
Legal Fees - Movement in WIP	583,520	-	583,520
	827,921	22,726	850,647
Refugee Support			
Partnerships	162,892	-	162,892
Total Income From Charitable Activities	990,813	22,726	1,013,539

4. Analysis of expenditure

Current year	Basis of allocation	Cost of raising funds	Charitable activities	Governance costs	Support costs	2025 total
			Legal Aid Services			
			£	£	£	£
Staff costs (Note 6)	Staff time	53,690	1,064,827	23,354	96,744	1,238,615
Direct Costs	Direct	6,246	107,739	-	-	113,985
Premises costs	Staff time	-	-	-	131,629	131,629
IT and Office costs	Staff time	-	-	458	57,500	57,959
Audit	Staff time	-	-	11,810	-	11,810
Irrecoverable VAT	Staff time	-	-	-	21,457	21,457
Depreciation	Staff time	-	-	-	7,819	7,819
		59,936	1,172,566	35,622	315,149	1,583,274
Support costs		15,757	299,392	-	(315,149)	-
Governance costs		1,781	33,841	(35,622)	-	-
Total expenditure 2025		77,475	1,505,799	-	-	1,583,274

4b. Analysis of expenditure

Prior year

	Basis of allocation	Raising funds	Charitable activities Legal Aid Services	Governance costs	Support costs	2024 total
		£	£	£	£	£
Staff costs (Note 6)	Staff time	46,040	959,702	19,966	81,718	1,107,426
Direct Costs	Direct	6,713	297,748	-	-	304,461
Premises costs	Staff time	-	-	-	131,538	131,538
IT and Office costs	Staff time	-	-	1,284	94,031	95,315
Audit	Staff time	-	-	10,550	-	10,550
Depreciation	Staff time	-	-	-	5,514	5,514
		52,753	1,257,450	31,800	312,801	1,654,804
Support costs		15,640	297,161	-	(312,801)	-
Governance costs		1,590	30,210	(31,800)	-	-
Total Expenditure 2024		69,983	1,584,821	-	-	1,654,804

5. Net income for the year

This is stated after charging	2025	2024
	£	£
Depreciation	23,123	5,514
Auditor's remuneration:		
Audit fees	9,842	9,400
Corporation Tax Fees	-	1,150

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

Staff costs were as follows:	2025	2024
	£	£
Salaries and wages	1,050,809	976,128
Redundancy payments	-	-
Social security costs	122,168	95,521
Employer's contribution to defined contribution pension schemes	36,207	35,777
Temporary Staff	29,430	-
	1,238,615	1,107,426

No employee received employee benefits (excluding employer pension and employer's national insurance) of over £60k. (2024: one employee £70-80k).

The total employee benefits including pension contributions of the key management personnel were £94,608 (2024: £119,529).

The charity trustees were not paid or received any benefits from employment with the Trust in the period (2024: £nil). One trustee was reimbursed for £389 of expenses during the period (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the period was as follows:	2025	2024
	No.	No.
Raising funds	2	2
Charitable activities	19	25
Support & Governance	5	2
	26	29

7. Taxation

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

8. Tangible fixed assets

	Office equipment	Total
Cost	£	£
At the start of the year	32,828	32,828
Additions in year	-	-
At the end of the year	32,828	32,828
Depreciation		
At the start of the year	9,120	9,120
Charge for the year	7,819	7,819
Eliminated on disposal	16,939	16,939
Net book value		
At the end of the year	15,889	15,889
At the start of the year	23,708	23,708

All of the above assets are used for charitable purposes.

9. Debtors

	2025	2024
	£	£
Trade debtors	95,267	67,523
Other debtors	-	-
Amounts owed from Helen Bamber Foundation	90,979	-
Prepayments	19,189	21,807
Accrued income	27,500	17,500
	232,935	106,830

10a. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	67,020	104,296
Taxation and social security	51,700	48,305
Other creditors	108,128	84,500
Amounts owed to Helen Bamber Foundation	-	54,090
Accruals	76,526	24,220
Deferred income	-	146,880
	303,373	462,291

Deferred income

	2025	2024
	£	£
Balance at the beginning of the year	146,880	318,611
Amount released to income in the year	(146,880)	(191,333)
Amount deferred in the year	-	19,602
Balance at the end of the year	-	146,880

Deferred income comprises grants received from Corporates and Trusts and foundations in the current year which relate to a future period. It also contains the Migrant Law Project grant which will fund that project until December 2024.

10b. Creditors: amounts falling due in more than one year

	2025	2024
	£	£
Deferred rent free period	103,646	58,174
	103,646	58,174

11a. Analysis of net assets between funds (current year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	-	15,889	-	15,889
Net current assets	379,399	1,267,877	225,018	1,872,294
Creditors: amounts falling due in more than one year	-	(103,646)	-	(103,646)
Net assets at 31 December 2025	379,399	1,180,120	225,018	1,784,537

11b. Analysis of net assets between funds (prior year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	23,708	-	-	23,708
Net current assets	385,081	1,066,761	261,017	1,712,829
Creditors: amounts falling due in more than one year	-	(58,174)	-	(58,174)
Net assets at 31 December 2024	408,789	1,066,761	261,017	1,678,363

12a. Movements in funds (current year)

	At 1 January 2025	Income & gains	Expend-iture & losses	Transfers	At 31 December 2025
	£	£	£	£	£
Restricted funds:					
Legal Aid Services	-	308,862	303,862	-	5,000
Migrants' Law Project	261,017	222,761	263,760	-	220,018
Total restricted funds	261,017	531,623	567,622	-	225,018
Unrestricted funds:					
General funds	408,759	956,709	970,182	(15,889)	379,396
Designated - Fixed Asset Fund	-	-	-	15,889	15,889
Designated - Rent Free Period	(58,174)	-	45,470	-	(103,644)
Designated -Work-in-progress	1,066,761	201,117	-	-	1,267,878
Total unrestricted funds	1,417,346	1,157,825	1,015,652	-	1,559,519
Total funds	1,678,363	1,689,448	1,583,274	-	1,784,537

12b. Movements in funds (prior year)

	At 1 January 2024	Income & gains	Expenditure & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Legal Aid Services	79,288	401,245	480,533	-	-
Migrants' Law Project	213,458	251,104	203,545	-	261,017
Total restricted funds	292,746	652,349	684,078	-	261,017
Unrestricted funds:				-	
General funds	257,103	1,039,208	887,552	-	408,759
Designated - rent free period	-	-	58,174	-	(58,174)
Designated - work-in-progress	483,240	583,521	-	-	1,066,761
Designated -new premise fund	25,000	-	25,000	-	-
Total unrestricted funds	765,343	1,622,729	970,726	-	1,417,346
Total funds	1,058,089	2,275,078	1,654,804	-	1,678,363

Legal aid services

The income of the charity includes grants received for specific restricted projects, including the Migrant' Law Project. The restricted funds have enabled the charity to continue in its work of providing legal representation and access to justice and specifically have allowed the charity to protect vulnerable people against the backdrop of an ever more challenging external environment.

13. Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. The Helen Bamber Foundation is the sole member of the charity. As such it guarantees to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up.

14. Related party transactions

The total amount of donations received in 2025 from Trustees or parties related to them was £0 (2024: nil). In 2025 one Asylum Aid Trustee donated £3,448 to Asylum Aid's parent charity (2024:nil). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties. There were no donations made to Helen Bamber Foundation in 2025 (2024 : £175,000). There were management charges of £164,035 relating to HBF staff costs recharged to Asylum Aid in 2025 (2024: £116,743). At year end £91,979 was owed by the Helen Bamber Foundation to Asylum Aid (2024; £54,090 owed to Helen Bamber Foundation).

15. Ultimate Controlling Party

The company's ultimate parent undertaking and controlling party is Helen Bamber Foundation, a registered charity (charity number 1149652) and company limited by guarantee (company number 08186281). Copies of the financial statements are available from Companies House and the Charity Commission.

