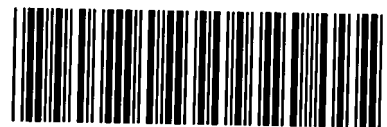


**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JULY 2018**

WEDNESDAY



\*L7HPEASD\*  
LD4 31/10/2018 #165  
COMPANIES HOUSE

**Company No: 03803669**

**Charity No: 1077187**

**Accredited by Office of the Immigration Services Commissioner: Ref. No. N200100147**

**BAIL FOR IMMIGRATION DETAINEES**  
**(A company limited by guarantee)**

**CONTENTS**

	<b>Page</b>
<b>Directors' and Trustees' Report</b>	<b>1 - 12</b>
<b>Independent Auditor's Report</b>	<b>13-14</b>
<b>Statement of Financial Activities</b>	<b>15</b>
<b>Balance Sheet</b>	<b>16</b>
<b>Statement of Cash Flows</b>	<b>17</b>
<b>Notes to the Accounts</b>	<b>18 - 26</b>

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST JULY 2018**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the financial year ending 31 July 2018, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to guidance in respect of public benefit published by the Charity Commission. The trustees are satisfied that all the objectives and activities outlined carried out by the charity are undertaken for public benefit.

**Chair's report**

The Windrush scandal received considerable publicity and wide coverage in the media; it touched the hearts of many appalled by the inhumane actions of the government. Sadly, Windrush is just one of the many examples BID deals with, on a daily basis consequent on the "hostile environment" approach that has been deliberately adopted by the government in the application of immigration policy and the use of detention. That approach and the poisonous atmosphere around immigration generally has meant that the critical need for BID's services has continued to grow. As you will read below BID supported more people in the last year than it has ever done in any previous year. In addition to our casework and legal advice, we made significant progress in highlighting the issues of immigration detention through a wide variety of media channels. We continue to punch above our weight while remaining focused on the quality of the work we do. We are fortunate to have a team of staff and volunteers who are passionate about their work and who work exceptionally hard to support BID's clients. I would like to thank Celia and the team for the huge contribution they each make. I would also like to thank the Trustees for their continued efforts on behalf of BID.

We are also fortunate in having a great group of donors and supporters without whose support none of this would be possible - thank you for your continued backing.

**Our purposes and activities****Vision**

BID believes that asylum seekers and migrants in the UK have a right to liberty and access to justice and should not be subjected to immigration detention.

**Mission**

BID exists to challenge immigration detention and increase access to justice for immigration detainees, including those facing deportation, through the provision of legal advice, information and representation alongside research, policy and advocacy and strategic litigation

**STRATEGIC OBJECTIVES**

- To challenge long-term detention and the detention of vulnerable people
- To challenge the separation of families for immigration purposes
- To improve access to justice for detainees facing deportation who are long-term residents and/or parents
- To be a high quality, respected, independent organisation with committed and well-supported staff, strong financial and office management and a diverse funding base

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018****Activities**

1. Providing free legal advice, information and support to immigration detainees to help them exercise their right to liberty and access to justice
2. Preparing and presenting free applications for release on bail or temporary admission
3. Providing legal advice and self-help materials on deportation
4. Preparing deportation appeals
5. Carrying out research and using casework evidence to influence decision-makers, including civil servants, parliamentarians, the judiciary and regulatory bodies through policy advocacy
6. Raising awareness and documenting and publicising injustices through the media and with the general public
7. Carrying out strategic litigation in furtherance of our strategic objectives, using evidence from casework and research.

**Achievements and performance****Bail casework and outreach**

In the past year BID staff and volunteers have supported a total of 5,941 people, a further increase on last year's total. Most clients receive legal advice with a smaller proportion being directly represented by BID. Staff and volunteers prepared 625 bail applications (as compared to 438 last year). Of these, only 489 were actually heard in court. 282 of them were granted bail, a 58% success rate. A total of 122 workshops/legal advice sessions were delivered to 1,943 people in 6 prisons and 8 immigration removal centres (IRCs). The reduction from the year before was partly due to the closure of one of the IRCs (the Verne), as well as by an increase in the number of represented cases. We try and keep track of people who we have advised although this can be difficult as they are sometimes moved, or removed. A minimum of 827 people provided with assistance from BID were released, as compared to 596 the year before. We provided deportation advice to 133 people and have 19 current active deportation cases. Of the 10 appeals heard, 4 were ultimately successful.

**Feedback from clients:** 96% of those who returned feedback forms from our legal advice sessions rated the sessions either "very helpful" (78%) or "helpful" (18%).

**Comments:** A sample of clients' comments:

*'If they can further assist on the immigration cases, this will help a lot of detainees'*

*'I never thought I would get help from anyone until I was introduced by my friend about BID'*

*'BID helps me a lot when I was in detention'*

*'BID team was excellent about doing their jobs'*

*'\*\*\*\* was very helpful, keep helping others, you are doing a good job'*

*'I just want to thank BID for the big support given to me'*

*Just keep doing what you are doing because you are wonderful'*

*'I recommend for other detainees to contact BID'*

*'Overall staff of BID is very helpful'*

*'They've been very helpful through constant communication and legal advice'*

*'Your team was good. Special thanks to \*\*\*\*\*'*

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont'd)  
FOR THE YEAR ENDED 31ST JULY 2018**

*'Please please continue to do what you do for people like me. Thanks a lot BID team'*

*'BID represent me very well but court judge could not understand my situation'*

*'I really appreciate and thankful for BID's help, without you I would never be out'*

*'Excellent bail grounds'*

*'I can only hope and pray they continue the good work'*

*'BID is very good at giving the right advice'*

*'I would like to thank the BID team for their excellent professionalism plus Mr \*\*\*\*\*'s dedication'*

*'\*\*\*\*\* made very good ground for bail'*

*'I just wanted to state what a pleasure and honour it was to be represented by BID. I thank you most sincerely for answering my calls and I am truly grateful for the opportunity and words are not enough to express my gratitude. BID is an outstanding organisation with effective staff working tirelessly to help people like me and I'll never forget the wonderful feeling as long as I live. BID you really put smiles on people's faces and I have seen it in my 8 months in detention. BID you rock.'*

**Prisons' project**

Our prisons' project focuses on the provision of legal advice and representation to time-served prisoners detained in prisons under immigration powers and facing deportation action. As well as corresponding and advising prisoners by post (prisoners have no access to mobile phones), the legal adviser makes prison visits about once a month to deliver legal advice as well as training to prison staff. Through this process, cases are identified for representation or referral, either internal or external. There is significant crossover and collaboration between this project, BID's separated family project, and our deportation project, which provides advice and representation on deportation. Evidence from these projects also feeds into our policy work and helps in preparing witness statements for strategic litigation. The project also refers cases out to other lawyers to mount unlawful detention challenges. According to responses to FOI requests, the Home Office pays out approximately £4 million a year in compensation for unlawful detention.

The project assisted a record number of people in the last year – 817 as compared with 786 the previous year. 108 bail applications were prepared of which 86 were actually heard. 49 were granted bail. 18 referrals were made for judicial reviews for unlawful detention. 25 legal visits were made to the following prisons: HMP Huntercombe; HMP Pentonville; HMP Bronzefield; HMP Downview; HMP Wandsworth; and HMP Peterborough. Feedback from clients was very positive: 66% found the sessions 'very helpful', and 32% found them 'helpful'; 22% found that the workshop helped them to understand the bail process 'a fair bit', while 68% found that it helped them to understand the bail process 'a lot'. 100% of the clients who were represented by the project rated the preparation of their case as "excellent".

*"I will recommend BID to every foreign national; BID is the only effective bail medium in the UK"*

*"Yes you have done amazing things for me no words can express how grateful I am. Thank you"*

*"Excellent service!"*

**Case study:** A came to the UK as a child and is now a young adult. He witnessed extreme violence in his country of origin. All A's family members live in the UK and are British citizens. A was placed in foster care as a child and committed a number of offences. Following a prison sentence, he was detained under immigration powers. He is the second-longest-serving detainee that the project has represented, with his detention day count standing at over 1,000 days (nearly 5 years).

The Home Office issued him with removal directions on 4 separate occasions despite no evidence that a travel document had been agreed. A has no family members in his country of origin.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont'd)  
FOR THE YEAR ENDED 31ST JULY 2018**

*When we met A, he had been in detention for 4 and a half years, and had been poorly represented. Despite his extraordinary length of detention, BID had to apply for bail three times before he was finally granted bail. BID successfully referred him for an unlawful detention claim, as well as a fresh asylum claim.*

*Since being released, A has been eager to contribute to ending detention – he wants to volunteer for BID and has been sharing his experience with journalists who have contacted BID.*

**Separated families' project**

Adults who have dependent children can be detained on the same basis as adults without children. However, the Home Office has a legal duty to safeguard and promote the welfare of children and to take all its decisions which affect children having regard to whether or not that decision is in the best interests of the children. At BID we do not believe that separating children from their parents solely for immigration purposes can ever be in their best interests. Our project provides legal advice and representation to parents held in immigration detention to enable them to be reunited. We supported 167 parents separated from their 322 children. 134 bail applications were heard, and 83 were successful. Eleven cases were referred for unlawful detention challenges. Feedback from clients showed that 93% rated the service "excellent" with the remainder "good" or "satisfactory". Comments included:

*"The bail grounds are exceptionally well presented. A few weeks ago I felt hopeless and wasn't even going to apply for bail, however I discovered BID by chance and it's nice to know I am not abandoned here as some people really care about liberty and human rights."*

*"BID worked very well and was excellent. The communication was spot on."*

*"I would never have got bail if not for their advice. I felt so happy that some people are actually doing everything in their power to help me voluntarily."*

*"Excellent. Did their excellent best where others didn't. Makes me feel more in control."*

**Case study:** *Ms S was in the UK without status and was sentenced to a term of imprisonment for working with false ID. She had 3 children, 2 of whom were British citizens and the 3<sup>rd</sup> was due to register as a British citizen within a year when he reached his 10<sup>th</sup> birthday. The children's biological father had disappeared and they were staying with the client's partner, who did not have lawful residence in the UK.*

*Ms A was detained at the end of her sentence instead of being released despite having been assessed as a low risk of harm and reoffending and had been compliant with criminal and immigration bail prior to being imprisoned. The HO repeatedly argued that it was maintaining detention as she presented a high risk to the public, a high risk of reoffending and a high risk of absconding.*

*The HO also acknowledged early in the client's detention that they were uncertain how they could proceed with deportation in view of the British children's presence in the UK. They also acknowledged that any deportation decision would inevitably attract an in-country appeal, meaning that even if a deport order were issued it would be a lengthy period of time before they could even contemplate removal.*

*Ms S was detained for 3 months before we secured bail. She has still not been issued a deportation order, but BID will act for her if she is. Bhatt Murphy solicitors are pursuing an unlawful detention claim.*

**Article 8 & Deportation Advice Project (ADAP)**

The project provides advice and representation to people facing deportation from the UK. Under the provisions of the UK Borders Act 2007, any foreign national with a criminal conviction of 12 months or more is subject to automatic deportation, regardless of length of residence in the UK. Until 2013 when legal aid cuts removed deportation from scope of legal aid, it was possible to get legal aid to argue that a private and family life had been established in the UK and that deportation would be disproportionate. However, with the passage of two Immigration Acts (2014 & 2016) together with the removal of legal aid, it is now very difficult to win a deportation appeal. The project prioritises long-term UK residents with British families and those with particularly compelling circumstances. It also prepares and disseminates a range of self-help leaflets about deportation. 133 people were provided with advice or representation in the last year. 28 of them attended three workshops.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont'd)  
FOR THE YEAR ENDED 31ST JULY 2018**

Of 6 full appeals heard at the First Tier Tribunal, 4 were successful. Four were heard at the Upper Tier Tribunal – 2 were successful and 2 unsuccessful but we managed to refer one for a legally-aided appeal. The number of EEA nationals in our caseload continued to increase, as reflected in the Home Office stepping up of action against EEA nationals. However, we also saw an increase in the number of third-country cases exercising an in-country right of appeal following the Supreme Court decision in *Kiarie & Byndloss*.

**Judicial Review referrals:** We made 8 referrals for Judicial Review. These were a combination of challenges to certification under Regulation 33 of the EEA regulations which allows the Home Office to remove an EEA national before the appeal has been finally determined, trafficking decisions, advice on unlawful detention, compensation following positive Conclusive Grounds decisions on Trafficking/Modern Slavery, and unlawful detention.

**Exceptional Funding Applications:** 10 applications for a grant of Exceptional Case funding (ECF) for legal aid were made. All these cases were at appeal stage in which expert evidence, such as an independent social worker report or expert mental health report was required in order for the appeal to be justly determined. Of those, two are still pending determination, eight were granted ECF. Five now have a legal aid lawyer and three are pending successful referral.

**Self-help materials:** We have prepared a new self-help guide on applications to revoke Deportation Orders for non-EEA nationals.

**Case study:** *Ms D is an EEA national. She had lived in the UK for more than 10 years when, following a number of low level non-violent offences the Home Office began deportation proceedings. Ms D disclosed a history of abuse which amounted to modern slavery. BID took on her case for representation in the deportation appeal and assisted in the modern slavery claim. Ms D was recognised as a victim of modern slavery and the Home Office agreed to withdraw the deportation order and cease the deportation proceedings. BID requested a grant of Discretionary Leave for Ms C, to allow her time to begin recovery from her trauma, which the Home Office agreed to grant.*

*Without BID's assistance, A would have had to prepare her modern slavery claim alone and represent herself in the First-tier Tribunal. Given the impact of Ms D's past abuse on her psychological health, this would have been extremely difficult and it is very likely that she would have been deported from the UK.*

**Referrals:** Over the past year BID referred 160 cases to solicitors for the purpose of investigating and making applications for judicial review. This is double the number of referrals made in the previous year. In some cases BID drafted the pre-action letters, making the cases legally ready for referral. The combination of an outstanding judicial review challenge on an immigration matter or in relation to a claim for unlawful detention can strengthen a person's chances of being released on bail by the Tribunal or by the Home Office.

Of the 160 cases BID referred to solicitors:

- 88 cases obtained bail before the First-tier Tribunal
- 19 cases were released by the Home Office ('temporary admission' or Home Office bail)
- 25 cases were accepted by solicitors who agreed to provide legal aid representation in the bail case
- 2 were detained under the Mental Health Act
- 1 related to a referral on an immigration matter made after the person had been released
- 8 were removed or deported
- 3 lost contact
- 14 remain in detention and are represented by BID in their bail matter

**Research and policy**

**Parliamentary:** BID and Medical Justice met twice with the Shadow Home Secretary, Diane Abbott. We prepared two separate briefings about ending immigration detention and presented her with our policy concerns. Following the meetings she requested that we provide her with a "blueprint" for ending immigration detention, which we prepared jointly. She visited Yarl's Wood some weeks later during the hunger strike there, and following her visit BID was invited to a meeting with her to de-brief about her visit.

As a result of these contacts, BID was invited to her two speeches on Labour immigration policy and Labour values, the first at LSE and the second at the IPPR. These were invitation-only, with a small group of NGOs and press attending.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont'd)  
FOR THE YEAR ENDED 31ST JULY 2018**

At the second speech on immigration, she announced that she would close Yarl's Wood and Brook House, "reduce" the use of detention and bring the management of the detention "estate" back into public control.

We met with the co-leader of the Green Party, Jonathan Bartley, whose position on immigration detention has been very helpful and supportive. Immediately prior to the parliamentary recess, BID provided Caroline Lucas (Green Party MP and former co-leader) with two briefings, the first on ending immigration detention and the second on the problems with immigration detention generally. Following our first briefing, Lucas secured 10 minutes in the House of Commons to discuss immigration detention (for which she requested the second briefing), and was damning of Home Office practices, particularly focussing on the detention of vulnerable people and the failures of the Home Office's Adults At Risk (AAR) policy.

In June and July, we drew attention to the issue of separated families and gained the attention of several MPs. Mary Creagh, Afzal Khan and Neil Gray questioned Immigration Minister Caroline Nokes about the Home Office practice of separating parents from their children. Neil Gray, SNP, specifically referred to BID in questioning the Minister.

**Legislation:** BID supported Liberty's briefing on the Data Protection Bill 2017 for Report stage in the House of Lords. The Bill created a new exemption from individuals' data protection rights guaranteed under the GDPR when their data is processed for:

- The maintenance of effective immigration control or
- The investigation or detection of activities that would interfere with effective immigration control.

BID also provided information to Amnesty International UK for its briefing on the Bill, which drew attention to evidence from BID's *The Liberty Deficit* regarding mistakes made by the Home Office. Unfortunately, the immigration exemption passed unamended.

**Home Affairs Select Committee:** We provided four written submissions to the Committee. Following the submission of our evidence we were invited to give oral evidence to the Committee specifically relating to Yarl's Wood and Morton Hall.

We provided a briefing paper for Yvette Cooper (Chair of the HAC) on post-release accommodation in advance of an evidence session with the Immigration Minister. She quoted the briefing extensively when questioning the Minister. We also provided the Chair with our new Adults at Risk Report as well as our statement on the government's response to Stephen Shaw's second review.

**Human Rights Committee:** BID briefed the Committee in advance of an evidence session on Windrush. Following submission of evidence, BID was invited to give oral evidence to the Committee alongside two individuals directly affected by the Windrush scandal, Paulette Wilson and Anthony Bryan. Following this, the Committee published a report into the Windrush scandal and recommended that the "*Home Office should review its use of detention for immigration purposes*"; and stated that "*a more humane approach to dealing with people who come into contact with the immigration enforcement system is needed.*"

The Committee is planning a further investigation into immigration detention in the autumn to which we have been invited to provide evidence.

**Media:** We received 129 media mentions in the last 12 months. This is more than four times the number from the year before (31). They can all be accessed on our website. We have developed good relationships with various journalists at the Guardian, Observer and the Independent in particular. We gained coverage in connection to a range of issues: the B case, the AJS case, the G4S case, the Yarl's Wood hunger strike, Diane Abbott's interest in detention, separated families and detention, the detention and deportation of EEA nationals, and the detention of a UK citizen.

We wrote articles ourselves for: The New European; the Justice Gap; politics.co.uk; NovaraMedia, the Metro. BID's Assistant Director also wrote an article for ILPA's monthly magazine on the changes to the bail regime.

**Television:** BID appeared on: Sky News' All Out Politics programme; Channel 5 News; Channel 4 News; RT 'Going Underground', ARTE (German and French television), and two social media platforms.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont/d)  
FOR THE YEAR ENDED 31ST JULY 2018**

We dealt with about 20 journalists following the fallout from Windrush, and tried to widen the debate to encompass our concerns about "foreign national offenders (FNOs)" and detention, and sent out about eight case studies to various journalists. We are still in contact with various journalists about a range of different projects/programmes.

We have been involved in discussions and provided information for two forthcoming documentaries: one is being commissioned by the BBC and will focus on "FNOs" who have lived here most of their lives; and the second is a follow-up Panorama programme on families separated by detention. We have put these journalists in contact with former clients who wish to speak publicly about their experiences.

**Social Media:** At the end of the year we had 8,371 followers on Twitter, an increase of 2,104.

**Policy work:** Our focus has been on: the changes to bail following provisions of the Immigration Act 2016 (namely Schedule 10) coming into force on 15<sup>th</sup> January 2018; and on the definition of torture/adults at risk. Schedule 10 of the Act provides for the abolition of Section 4(1)(c) bail accommodation. The result of this has been most clients who have no release accommodation being unable to apply for bail. BID has been in correspondence with the Bail Policy Team in the Home Office since January about how the new accommodation system is expected to function. No meaningful response has so far been forthcoming. But we have now received three apologies in relation to the delay in responding. Our correspondence has been publicly circulated and attached to grounds for bail and IAC judges have been referring to the correspondence in judgments. BID has raised its concerns at Home Office stakeholder meetings and secured a separate meeting with the Home Office on the topic.

BID has submitted a number of FOIs regarding the number of schedule 10 accommodation grants there have been since the implementation; the response revealed a dramatic reduction.

There is considerable interest in this area for people working with immigration detainees because of the failure of the new system. Concurrently, the Home Office have been releasing people to insecure addresses or to the streets on Home Office bail. We maintain this is a breach of their article 3 rights.

BID drafted a briefing paper about the situation post-section 4(1)(c) that has been published on the website. The Independent covered the issue, and Free Movement has published two pieces. Right to Remain also wrote a blog based on BID's briefing.

We have been collecting data regarding accommodation issues that arose for 54 represented cases between 15 January and 13 July 2018. We hope that this evidence will feed into a legal challenge of the policy, which Duncan Lewis solicitors is planning.

**"Stakeholder" meetings:** Following the undercover "Panorama" programme on Brook House, BID met with other NGOS and lawyers to share information and strategy on .

BID attended a number of different stakeholder meetings: all Home Office-convened National Asylum Stakeholder Forum (NASF) detention sub-group meetings and pre-meets. We attended all detention monitoring group (DMG) meetings convened by the Association of Visitors in Immigration Detention. We gave a presentation to the group on the new Schedule 10 bail system. We also attended all Refugee Children's Consortium meetings during the past 6 months (now called the RMCC, to include migrant children).

We attended a round table in parliament regarding a new research report about female former offenders in prison organised by the Prison Reform Trust and Hibiscus chaired by Baroness Hamwee. We have provided recommendations.

**Adults at risk:** Following the Medical Justice case, which found that the torture definition in the AAR policy was unlawful, the Home Office was required to implement a new definition of torture. BID attended the NGO 'engagement' meeting about the new definition proposed by the Home Office as well as a second NGO "workshop" meeting about the new definition of torture in the AAR policy and the training for case owners (as well as an NGO pre-meet to consider our collective position). Following the workshop, we were invited to observe a HO staff training session on the new definition. Various points were made in the second workshop by the NGOs present which the HO said it would consider reflecting in the revised guidance to be published following the consultation process; however, they did not issue any revised guidance as a result of NGO input.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont'd)  
FOR THE YEAR ENDED 31ST JULY 2018**

We contributed to two joint letters: 1) to the Home Office and to 2) to Stephen Shaw objecting to the new proposed definition of torture and asking that the Home Office wait until Shaw's second report was released. The new definition was nevertheless laid before parliament on 24 March 2018 and implemented 2 July 2018.

Alongside Freedom from Torture and Medical Justice, BID co-badged a briefing on the statutory instruments which contained the new torture definition for peers and MPs. There was a Backbench Business Committee debate brought by Joan Ryan, and Lord Ramsbotham moved a motion of regret in the House of Lords; however, the SIs passed unimpeded. In conjunction with Freedom from Torture, Medical Justice, Helen Bamber Foundation and Redress, we responded formally to the consultation on the SIs. Medical Justice has brought a legal challenge to judicially review the new definition. The challenge will also consider the flawed consultation process that took place.

**Litigation:** An important Court Order was made in the case of *AJS v SSHD* to which BID provided expert evidence in the form of a witness statement. The case involved a father ("AJS") whose 3 year-old daughter was days away from adoption because the Home Office refused to release him from immigration detention. The Home Office admitted that it had unlawfully detained AJS and agreed to pay £50,000 in damages (plus £10,000 in costs). BID's evidence, which drew on years of BID research and casework, demonstrated that this case was not a one-off, but indicative of wider unlawful practices which, in our view, do not satisfy the legal duty that the Home Office has to safeguard and promote the welfare of children.

BID acted as an intervener in the case of "B" in the Supreme Court. The central question was whether the Home Office could lawfully impose bail conditions on a person whom it would be unlawful to detain. The Court found against the SSHD, and held it unlawful to impose bail conditions on a person when bail is not lawful. However, this judgment was considered in the light of the 1971 Act only, the bail provisions of which have been superseded by the Immigration Act 2016. Under the new Schedule 10 of the Immigration Act 2016, bail conditions can be imposed on anyone subject to immigration control, even if they are not able to be detained.

We provided evidence to Duncan Lewis for a challenge regarding access to legal advice. As a result of the challenge, BID now appears in the Home Office "Judicial reviews and injunctions" Guidance published for Home Office staff on 21 May 2018, which states that welfare officers should "*provide copies of the Bail for Immigration Detainees (BID) notebook*".

**Post-Brook House and action against G4S:** BID instructed Leigh Day in a claim against the Cabinet Office for failing to designate G4S a high-risk supplier in the wake of the Panorama programme revelations. The claim has been lodged and the response received. During this time, the Government announced it would award a further 2-year contract to G4S for Brook House.

Although BID applied for a costs capping order (CCO), this was denied by the Court at first instance, even though permission was granted for the case itself to go ahead. The Government Legal Department has already submitted a bill for exorbitant costs far exceeding either what is considered reasonable for this stage of the claim, or to meet the amount requested in the CCO request. We have renewed our application for a CCO and the hearing has been delayed until after October at the government's request.

Meanwhile, the government has announced it is reviewing its Strategic Supplier Risk Management Policy. This review may have an impact upon the course of proceedings/settlement negotiations.

**Research: Adults at Risk in detention:** Stephen Shaw, who carried out the first Review of Vulnerable Adults in Immigration Detention in 2015, carried out a second review in 2017. BID produced a written submission, based on preliminary findings of our research and evidence from our casework that had been carried out following the implementation of the Home Office's Adults at Risk policy, developed as a response to the Shaw recommendations.

Based on the sample group that informed our submission to the second Shaw review, we conducted an in-depth document analysis and published a report, "Adults at Risk: the ongoing struggle for vulnerable adults in detention", and a summary of the key findings. The report was published in July 2018 just prior to the publication of the second Shaw review and was covered in *The Guardian*. It revealed, unsurprisingly, that the policy abjectly failed to protect vulnerable people from detention. Shaw, however, found that although the AAR policy has had little or no impact in reducing vulnerable people in detention, the policy itself should be preserved. He considered that there needs to be cultural change in the Home Office and that the policy simply needs more time to mature to have an impact. BID prepared a response to the Government's statement as well as a response to the second Shaw review.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont/d)  
FOR THE YEAR ENDED 31ST JULY 2018**

**Other research:** Research and analysis is ongoing into deportation which is proving time-consuming because of a lack of data. We have also carried out interviews with detainees and former detainees about conditions in detention which we hope to publish next financial year.

**Legal advice survey:** We carried out two legal representation surveys, one in the autumn of 2017 and the second in the spring of 2018. Survey results were released in December and June. The results of the autumn survey were the worst we have seen and only slightly better in the spring survey. One in five of those questioned had never had a legal representative during their entire time in detention. Of the 50% that had a lawyer, only just over half of them had a legal aid lawyer. There was an article in *The Justice Gap* about the autumn results, and it was also covered by *BuzzFeed News*. We intend to submit the findings from our surveys since 2010 to the review of the Legal Aid, Sentencing & Punishment of Offenders Act (LASPO) that is currently open.

**Volunteers:** 69 casework volunteers supported BID's work last year, providing a total of 20,000 hours. Casework volunteers work under the direct supervision of BID's legal managers (all of whom are accredited at Level 3 OISC, or IAAS Level 2). Volunteers receive training in asylum and immigration law and are supported to accredit at Level 1 with the OISC.

**Financial review**

Income raised in the year remained similar to previous years, allowing us to maintain our programme of activities in support of the charity's key objectives. The Statement of Financial Activities shows a small net surplus for the year of £38,818 (2017 - 23,170). During the year we have increased the resources that we have dedicated to generating voluntary income to invest in building our capacity for future growth.

**Principal funding sources**

Funding is obtained principally from charitable trusts and foundations as well as from individuals. As an organisation we are aiming to diversify income streams to ensure financial viability in the future

**Investment powers and policy**

BID invests ethically in line with its aims and objectives, therefore only considers highly ethical institutions for generating a return. In order to maintain sufficient working capital, BID will hold cash equivalent to at least four months' operating costs in instant access accounts, to minimise any liquidity risk. Any amount above this can be invested in long-term deposit accounts with ethical institutions, of which at least 50% must be covered by the FSCS guarantee to minimise credit risk. This is managed by the Finance Manager who is charged with achieving the best return within the constraints of the investment policy.

**Reserves policy and going concern**

Trustees have agreed to hold general reserves equivalent to six months' operating costs. This equates to £254,482. As at 31<sup>st</sup> July 2018, unrestricted reserves, excluding fixed assets, amounted to £286,773. This gives scope for a modest increase in spending in 2018/19. Reserves are intended to provide resources for restructuring if income falls and the need arises, or to cover the costs of closure in a worst case scenario. Multi-year grants are proving more difficult to secure, with some trusts and foundations seeking new charitable activities to support. There is also increased competition for these funds in the context of other charities' funding from government contracts being reduced. Nevertheless BID has built strong positive relationships with funders which will help to secure funds in future. With the appointment of a fundraiser two years ago, BID has invested in future diversification of its sources of income. Taking these factors into account, trustees consider that BID is a going concern for the foreseeable future.

**Plans for future period**

BID has completed the second year of its three-yearly cycle of strategic planning. BID's main focus will remain challenging immigration detention in the UK through legal casework, research, policy advocacy and strategic litigation but will also assist long-term foreign national residents with established private and family lives in detention facing deportation.

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018****Reference and administrative details**

Charity Number: 1077187  
Company Number: 03803669  
Registered Office: 1b Finsbury Park Road, London N4 2LA

**Our advisers**

Auditors: Ramon Lee Audit LLP, Eagle House, 167 City Road, London EC1V 1AW

Bankers: CAF Bank Ltd., 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ  
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, Kent TN9 1BE  
Triodos Bank, Deanery Road, Bristol BS1 5AS  
Nationwide Building Society, Kings Park Road, Moulton Park, Northampton NN3 6NW

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year were as follows:

**Trustees/Directors**

Sandeep Katwala, Chair  
Mary Margaret Pankhurst, Vice-Chair  
Claire Sharpe, Treasurer (resigned 21<sup>st</sup> August, 2018)  
Anna Anderson, Treasurer (appointed 21<sup>st</sup> August 2018)  
Ruth Stokes (resigned 30<sup>th</sup> September 2017)  
Saoirse Townshend  
Alastair Livesey  
Kezia Tobin  
Felix Hebblethwaite (appointed 25<sup>th</sup> October 2017)  
Marna Motteram (appointed 12<sup>th</sup> December 2017)

**Company secretary**

Celia Clarke

**Key management personnel**

Celia Clarke, Chief Executive  
Pierre Makhlouf, Assistant Director  
Kamal Yasin, Finance Manager

**Structure, Governance and Management****Governing Document**

Bail for Immigration Detainees is a company limited by guarantee, number 3803669, governed by its Memorandum and Articles of Association dated 8<sup>th</sup> July 1999. It is registered as a charity with the Charity Commission, number 1077187. Anyone can become a member of the Company and there are currently 65 members.

**Appointment of trustees**

The Board of Trustees carries out regular skills audits as a result of which skills gaps on the Board are identified. Trustees are recruited through advertising, through professional networks and through personal contacts. There is no minimum or maximum period for trustees to serve. There is no maximum number of trustees, but the minimum number is three. All trustees retire at each Annual General Meeting and are eligible for re-election.

**BAIL FOR IMMIGRATION DETAINEES**  
**(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018****Trustee induction and training**

All trustees receive an induction into the roles and responsibilities of a trustee, including information from the Charity Commission. They receive copies of the Memorandum and Articles of Association, BID's strategic plan, the budget and other financial information and the staff manual. They are introduced to staff, and non-lawyer trustees are encouraged to visit a detention centre with staff, as well as attend a bail hearing.

**Organisation**

The Board is responsible for the governance of the charity. It normally meets every two months and ad-hoc sub-committees are set up when deemed necessary. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive retains delegated authority for operational matters, including finance, employment and the services engaged in by the charity.

**Related parties and co-operation with other organisations**

No trustee receives remuneration or other benefit from their work with the charity. There were no declarable related party transactions during the year.

**Pay policy for senior staff**

The senior management team comprises the key personnel responsible for directing and controlling, running and operating the organisation on a daily basis. The pay of the senior staff is reviewed regularly by the Board of Trustees.

**Risk management**

The Trustees have considered the major risks facing the charity and have assessed the likelihood of their occurring and their impact. The assessment of these risks is recorded in the document 'BID's Risk Register'. The document on which these risks are recorded includes a column on action to be taken. The principal actions necessary to lessen the likelihood of the charity's exposure to these risks have been incorporated into staff workplans where necessary and the trustees review the risks and actions taken on a regular basis.

Securing sufficient funding for future operations has been identified as a significant risk and plans have been put in place to try and diversify income streams. Legislative changes that affect BID's work was also identified as a risk. Following the UK's exit from the European Union there will have to be new asylum and immigration laws and policies. All of this would have a significant impact on the legal landscape within which BID operates and may result in greater numbers of people being detained. BID mitigates this risk by engaging with the political systems and maintaining a strong reputation as a specialist in this area of law, thus being in a strong position to exert influence on key decision-makers, should there be significant legislative and policy change. BID also has a history of adapting its work to legislative changes, as with the impact of the UK Borders Act 2007, and the Legal Aid, Sentencing & Punishment of Offenders' Act 2012. This legislation resulted in the creation of two new projects within BID established to support foreign national offenders.

Other risks identified include: the ability to recruit suitable qualified staff, which is mitigated by a robust recruitment process and the provision of a positive work environment to retain existing staff; a loss of strategic focus, which is mitigated by a robust and frequently-monitored business planning process; non-compliance with statutory regulation, which is mitigated by ensuring staff and trustees are suitably qualified and experienced and that their professional development is supported.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Bail for Immigration Detainees for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****DIRECTORS' AND TRUSTEES' REPORT (Cont/d)  
FOR THE YEAR ENDED 31ST JULY 2018**

Company law requires the charity trustees to prepare financial statements for each 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 for that period. In preparing the 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

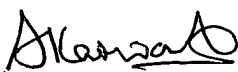
**Statement as to disclosure to our auditors**

Insofar as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- The trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the directors has been prepared taking advantage of the small companies' exemption of Section 415A of the Companies Act 2006.

By order of the Board of Trustees



Sandeep Katwala, Chair  
16<sup>th</sup> October 2018

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
BAIL FOR IMMIGRATION DETAINEES****Opinion**

We have audited the financial statements of Bail for Immigration Detainees for the year ended 31<sup>st</sup> July 2018, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> July 2018 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)****INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
BAIL FOR IMMIGRATION DETAINEES (CONT/D)****Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statements set out on page 11 and 12, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**DAVID TERRY (Senior Statutory Auditor)**  
**for and on behalf of RAMON LEE AUDIT LLP**  
**CHARTERED ACCOUNTANTS**  
**STATUTORY AUDITOR**

**EAGLE HOUSE**  
**167 CITY ROAD**  
**LONDON EC1V 1AW**

**16<sup>th</sup> October 2018**

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JULY 2018**

	Notes	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
<b>Income</b>					
Grants and donations	3	356,090	20,000	376,090	344,349
Charitable activities	4	-	325,600	325,600	324,221
Investments	5	1,693	-	1,693	1,810
<b>Total</b>		<u>357,783</u>	<u>345,600</u>	<u>703,383</u>	<u>670,380</u>
<b>Expenditure</b>					
Raising funds	6	40,683	20,000	60,683	60,663
Charitable activities	6	258,831	345,051	603,882	586,547
<b>Total</b>		<u>299,514</u>	<u>365,051</u>	<u>664,565</u>	<u>647,210</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		58,269	(19,451)	38,818	23,170
<i>Reconciliation of funds</i>					
Total funds, brought forward		240,521	52,648	293,169	269,999
<b>Total funds, carried forward</b>		<u>298,790</u>	<u>33,197</u>	<u>331,987</u>	<u>293,169</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes at pages 18 to 26 form part of these accounts.

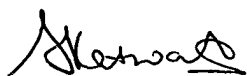
**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)**

**BALANCE SHEET  
AS AT 31ST JULY 2018**

	Notes	£	2018 £	£	2017 £
<b>Fixed assets</b>					
Tangible assets	11		12,017		17,205
<b>Current assets</b>					
Debtors	12	15,872		14,853	
Cash at bank and in hand		346,416		299,011	
		<u>362,288</u>		<u>313,864</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	42,318		37,900	
		<u></u>		<u></u>	
<b>Net current assets</b>			319,970		275,964
<b>Net assets</b>			<u>331,987</u>		<u>293,169</u>
<b>Funds of the charity</b>	15				
Restricted funds			33,197		52,648
General funds			298,790		240,521
<b>Total charity funds</b>			<u>331,987</u>		<u>293,169</u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 18 to 26 form part of these accounts.



SANDEEP KATWALA, Chair of the trustees on behalf of the trustees.

Approved by the trustees on 16<sup>th</sup> October 2018

Company Number: 03803669

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST JULY 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net movement in funds	38,818	23,170
Add back depreciation charge	6,190	5,858
Deduct interest income shown in investing activities	(1,693)	(1,810)
Decrease (increase) in debtors	(1,019)	7,335
Increase (decrease) in creditors	4,418	(39,647)
<b>Net cash provided by operating activities</b>	<b>46,714</b>	<b>(5,094)</b>
<b>Cash flows from investing activities</b>		
Interest income	1,693	1,810
Purchase of tangible fixed assets	(1,002)	-
<b>Increase (decrease) in cash and cash equivalent in the year</b>	<b>47,405</b>	<b>(3,284)</b>
Cash and cash equivalent, brought forward	299,011	302,295
<b>Cash and cash equivalent, carried forward</b>	<b>346,416</b>	<b>299,011</b>

**BAIL FOR IMMIGRATION DETAINEES**  
**(A company limited by guarantee)****NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST JULY 2018****1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Basis of preparation**

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

Bail for Immigration Detainees 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 note(s).

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

**1.2 Preparation of the accounts on a going concern basis**

The charity reported a surplus of £38,818 for the year. The trustees are of the view that there are sufficient unrestricted reserves (£298,790) and grants to secure immediate future of the charity's next 12 months and that on this basis the charity is a going concern."

**1.3 Income recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants and Donations as shown under note 3. Restricted grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 4.
- (d) Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.
- (e) Interest receivable is included when receivable and the amount can be measured reliably by the charity.

**1.4 Donated services and facilities**

Donated professional services are recognised as income when the charity has benefit from the use of the services and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised but is referred to in the trustees' annual report, with more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

BID receives pro-bono services from barristers who represent BID clients. This is recognised at actual cost, based upon the charge-out rates of the barristers and the amount of time spent per case.

**BAIL FOR IMMIGRATION DETAINEES**  
**(A company limited by guarantee)****NOTES TO THE ACCOUNTS (Cont'd)**  
**FOR THE YEAR ENDED 31ST JULY 2018****1.5 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 include staff time used to raise voluntary income, and their associated support costs.

Charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

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

**1.6 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 administration, finance, premises, office and communication costs, professional fees and governance costs which support the charity's activities. These costs have been allocated between the costs of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated is based on staff time spent on each activity:

Casework and outreach	51%
Separated families project	17%
Research and policy	7%
Deportation project	13%
Fundraising	12%

**1.7 Operating leases**

The charity classifies the lease of premises, copiers and telephone system as operating leases; the title to the premises and equipment remains with the lessor. The equipment is replaced when needed whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease

**1.8 Taxation**

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**1.9 Tangible fixed assets**

Tangible fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Short term lease	5 years
Leasehold improvement	5 years
Computer equipment	3 years
Furniture equipment	5 years

**1.10 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.

**1.11 Cash at bank and in hand**

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

**BAIL FOR IMMIGRATION DETAINEES  
(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (Cont/d)  
FOR THE YEAR ENDED 31ST JULY 2018**

**1.12 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.

**1.13 Pensions**

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the statement of financial activities in the period in which they are payable. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The company pays a contribution to a workplace pension scheme as well as a contribution to personal pension schemes for staff who have opted out.

**1.14 Judgement and key sources of estimation uncertainty**

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

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

**2. LEGAL STATUS OF THE CHARITY**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**3. GRANTS AND DONATIONS**

	Unrestricted Income £	Restricted Income £	2018 £	2017 £
The AB Charitable Trust	25,000	-	25,000	20,000
Comic Relief	-	15,000	15,000	15,000
The Allen & Overy Foundation	10,000	-	10,000	10,000
The Paristaman CIO	500	-	500	500
Travers Smith	500	-	500	-
London Legal Support Trust	10,000	5,000	15,000	18,559
Network for Social Change	8,124	-	8,124	-
The Oak Foundation	65,000	-	65,000	100,000
Griffin Charitable Trust	35,000	-	35,000	35,000
The Tudor Trust	45,000	-	45,000	50,000
The Rosewood Foundation	-	-	-	3,643
Garden Court Chambers	7,000	-	7,000	5,000
Souter Charitable Trust	-	-	-	1,000
The Evan Cornish Foundation	-	-	-	15,000
Rogers Stirk Harbour & Partners Charity Foundation	-	-	-	1,500
Ghersons	-	-	-	5,000
Membership fees	1,145	-	1,145	1,291
Donations	148,821	-	148,821	62,856
	<u>356,090</u>	<u>20,000</u>	<u>376,090</u>	<u>344,349</u>

The grants and donations in 2017, totalling £344,349 were attributed to unrestricted funds of £324,349 and restricted funds of £20,000.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Restricted Income £	2018 £	2017 £
Grants and donations:			
Allen & Overy	-	-	10,000
Comic Relief	50,000	50,000	50,000
Crowdjustice	-	-	5,753
Clifford Chance Foundation	-	-	5,000
Esmée Fairbairn Foundation	40,000	40,000	40,000
The Law Society Charity	5,000	5,000	5,000
The Leathersellers' Company	10,000	10,000	-
London Legal Support Trust	-	-	5,000
Odysseus Academic Network	-	-	468
Joseph Rowntree Charitable Trust	35,000	35,000	35,000
Trust for London	30,000	30,000	40,000
Donated services	155,600	155,600	128,000
	<u>325,600</u>	<u>325,600</u>	<u>324,221</u>

The income from charitable activities in 2017, totalling £324,221 was attributed to restricted funds.

The charity is indebted to barristers for providing pro-bono services in representation of BiD clients, valued at £155,600 (2017 - £128,000). The income equivalent is recognised within income from charitable activities as 'donated services', and an equivalent charge included within 'casework and outreach, direct project costs'.

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**4. INCOME FROM CHARITABLE ACTIVITIES (Cont/d)**

Income from charitable activities was for the following activities:

	2018 £	2017 £
Casework and outreach	275,600	268,000
Separated families project	-	15,753
Deportation project	15,000	5,000
Research and policy	35,000	35,468
	<u>325,600</u>	<u>324,221</u>

**5. INVESTMENT INCOME**

	2018 £	2017 £
Bank interest received	<u>1,693</u>	<u>1,810</u>

The investment income in 2017, totalling £1,810 was attributed to unrestricted funds.

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Raising funds £	Casework & outreach £	Separated families project £	Deportation project £	Research & policy £	2018 £	2017 £
Staff costs	37,876	143,086	52,857	44,489	24,372	302,680	325,684
Other staff and volunteers expenses	1,087	18,974	174	755	16	21,006	20,289
Direct project costs	2,732	173,695	1,505	7,415	-	185,347	150,356
Governance costs (see note 7)	2,285	9,585	3,139	2,391	1,320	18,720	19,040
Support costs allocated (see note 7)	16,703	70,055	22,945	17,467	9,642	136,812	131,841
	<u>60,683</u>	<u>415,395</u>	<u>80,620</u>	<u>72,517</u>	<u>35,350</u>	<u>664,565</u>	<u>647,210</u>

Expenditure on charitable activities was £664,565 (2017 - £647,210) of which £299,514 (2017 - £259,875) was unrestricted and £365,051 (2017 - £387,335) was restricted.

**7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned between the five key charitable activities undertaken (see note 6) in the year. All the general support and governance costs have been allocated on the basis of staff time spent on each activity.

	General support £	Governance function £	2018 £	2017 £
Staff costs	38,483	14,825	53,308	51,600
Premises and equipment costs	68,606	-	68,606	69,080
Communication and IT costs	22,388	-	22,388	19,440
Professional fees	907	-	907	1,525
Other office costs	6,428	31	6,459	4,961
Audit fee	-	3,600	3,600	3,480
AGM expenses	-	264	264	794
	<u>136,812</u>	<u>18,720</u>	<u>155,532</u>	<u>150,880</u>

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**8. SURPLUS/(DEFICIT) FOR THE YEAR**

The net surplus of income over expenditure is stated after charging:

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Operating leases - rent	35,000	35,000
Operating leases - equipment	11,532	12,836
Auditor's remuneration	3,600	3,480
Depreciation of tangible fixed assets	<u>6,190</u>	<u>5,858</u>

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	314,930	339,743
Social Security costs	26,669	26,928
Pension costs	14,389	10,614
	<u>355,988</u>	<u>377,285</u>

No employees had employee benefits in excess of £60,000 (2017 - £nil).

The trustees were not paid nor received any other benefits from employment with the charity in the year (2017 - £nil) neither were they reimbursed expenses during the year (2017 - £nil). No trustee received payment for professional or other services supplied to the charity (2017 - £nil).

The key management personnel comprises Director, Assistant Director and Finance Manager. The total employee benefits of the key management personnel were £128,702 (2017 - £127,071).

**10. STAFF NUMBERS**

The average monthly head count was 11 staff (2017 - 11 staff) and the average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Direct charitable	7.4	7.8
Director	0.9	0.9
Finance and administration	0.8	0.8
	<u>9.1</u>	<u>9.5</u>

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont'd)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**11. TANGIBLE FIXED ASSETS**

	Short Leasehold £	Leasehold Improvement £	Furniture Equipment £	Computer Equipment £	Total £
<b>COST</b>					
Balance brought forward	8,250	20,122	1,495	534	30,401
Additions during the year	-	-	-	1,002	1,002
Balance carried forward	<u>8,250</u>	<u>20,122</u>	<u>1,495</u>	<u>1,536</u>	<u>31,403</u>
<b>DEPRECIATION</b>					
Balance brought forward	3,300	8,049	1,313	534	13,196
Charge for the year	1,650	4,024	182	334	6,190
Balance carried forward	<u>4,950</u>	<u>12,073</u>	<u>1,495</u>	<u>868</u>	<u>19,386</u>
<b>NET BOOK VALUES</b>					
Balance carried forward	<u>3,300</u>	<u>8,049</u>	<u>-</u>	<u>668</u>	<u>12,017</u>
Balance brought forward	<u>4,950</u>	<u>12,073</u>	<u>182</u>	<u>-</u>	<u>17,205</u>

**12. DEBTORS**

	2018 £	2017 £
Other debtors	3,295	3,274
Prepayments	12,577	11,579
	<u>15,872</u>	<u>14,853</u>

**13. CREDITORS: amounts falling due within one year**

	2018 £	2017 £
Trade creditors	7,323	4,636
Taxation and social security	8,812	8,262
Other creditors	11,421	2,518
Accruals	6,012	13,734
Deferred income (Note 14)	8,750	8,750
	<u>42,318</u>	<u>37,900</u>

**14. DEFERRED INCOME**

	2018 £	2017 £
Balance brought forward	8,750	33,750
Amount released to income during the year	(8,750)	(33,750)
Amount deferred in the year	8,750	8,750
Balance carried forward	<u>8,750</u>	<u>8,750</u>
The deferred income relates to grants received from: Joseph Rowntree Charitable Trust - research and policy	8,750	8,750
	<u>8,750</u>	<u>8,750</u>

Deferred income relates to grants received in advance for 2018/19.

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont'd)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**15. MOVEMENT IN FUNDS**

	Balance at 01/08/17 £	Income £	Expenditure £	Balance at 31/07/18 £
<b>Restricted funds</b>				
The AB Charitable Trust	23,261	-	12,282	10,979
Comic Relief	16,178	65,000	65,318	15,860
Esmee Fairbairn Foundation	-	40,000	40,000	-
The Law Society Charity	-	5,000	5,000	-
London Legal Support Trust	-	5,000	5,000	-
The Leathersellers' Company Charitable Fund	-	10,000	10,000	-
Joseph Rowntree Charitable Trust	-	35,000	31,386	3,614
Peter Stebbings Memorial Charity	1,934	-	1,934	-
Trust for London	10,281	30,000	37,537	2,744
Unbound Philanthropy	994	-	994	-
Donated services	-	155,600	155,600	-
	<u>52,648</u>	<u>345,600</u>	<u>365,051</u>	<u>33,197</u>
<b>Unrestricted funds</b>	<u>240,521</u>	<u>357,783</u>	<u>299,514</u>	<u>298,790</u>
	<u><u>293,169</u></u>	<u><u>703,383</u></u>	<u><u>664,565</u></u>	<u><u>331,987</u></u>

Restricted funds were held for the following activities:

	2018 £	2017 £
Casework and outreach	18,604	26,459
Research and policy	3,614	-
Deportation project	10,979	26,189
	<u>33,197</u>	<u>52,648</u>

**Purpose of Restricted funds**

The AB Charitable Trust – funding towards Deportation Project.  
 Comic Relief – funding towards casework and outreach and fundraising.  
 Esmee Fairbairn Foundation – funding towards the core salary costs of the legal team.  
 The Law Society Charity – funding towards running costs for Separated Families Project.  
 London Legal Support Trust – funding towards costs of fundraising  
 The Leathersellers' Company Charitable Fund - funding towards Deportation Project.  
 Joseph Rowntree Charitable Trust – funding towards Research and Policy.  
 Peter Stebbings Memorial Charity – funding towards Deportation Project.  
 Trust for London – funding towards running costs for Prisons' Project.  
 Unbound Philanthropy – funding towards Deportation Project.  
 Donated services – funding towards the costs of barristers

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	12,017	12,017
Net current assets	33,197	286,773	319,970
	<u>33,197</u>	<u>298,790</u>	<u>331,987</u>

**BAIL FOR IMMIGRATION DETAINEES**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST JULY 2018**

**17. OPERATING LEASE COMMITMENTS**

The charity has operating lease commitments relating to its premises, copiers and telephone system, analysed as below:

	<b>Rent £</b>	<b>Equipment £</b>	<b>2018 £</b>	<b>2017 £</b>
Less than one year	35,000	8,694	43,694	46,115
Between two to five years	34,712	4,682	39,394	83,088
	<u>69,712</u>	<u>13,376</u>	<u>83,088</u>	<u>129,203</u>

**18. PENSION COSTS**

The charity operates a defined contribution workplace pension scheme. It also makes defined contributions to personal pension schemes for staff who have opted out. Contributions are charged to the Statement of Financial Activities in the period to which they relate. The charge for the year was £14,389 (2017 - £10,614) and amount outstanding as at the end of the year is £2,788 (2017 - £2,518).

**19. RELATED PARTIES TRANSACTIONS**

There were no declarable related party transactions during the year.