

# ELECTRONIC IMMIGRATION NETWORK

England & Wales - Charity number 1059147

## Details

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|                |   |
|----------------|---|
| Other names    | EIN   |
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | 03273715  |
| Registered     | 1996-11-12  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
| Address | Office 116<br>Regus<br>St James Tower<br>7 Charlotte Street<br>Manchester<br>LANCS |
| Phone   | 01615219831  |
| Email   | <a href="mailto:admin@ein.org.uk">admin@ein.org.uk</a>                             |
| Website | <a href="http://www.ein.org.uk">http://www.ein.org.uk</a>                          |

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC BY THE IMPROVEMENT AND DIFFUSION OF KNOWLEDGE OF AND INFORMATION ABOUT ALL ASPECTS OF IMMIGRATION,NATIONALITY AND REFUGEE LAW AND PRACTICE

**Activities:** EIN's charitable objectives are to advance the education of the public by the improvement and diffusion of knowledge of and information about all aspects of immigration, nationality and asylum law.

## Classification

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- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £251,971 | £202,693    | -      | -         |
| 2024-12-31 | £235,093 | £191,651    | -      | -         |
| 2023-12-31 | £219,068 | £200,607    | -      | -         |
| 2022-12-31 | £201,771 | £183,430    | -      | -         |
| 2021-12-31 | £191,941 | £151,661    | -      | -         |
| 2020-12-31 | £203,738 | £205,962    | -      | -         |

## Trustees

| Name                  | Role  | Appointed  |
|-----------------------|-------|------------|
| <b>GARY MCINDOE</b>   | Chair | 2011-10-31 |
| Adam Pipe             |       | 2023-12-02 |
| Andrew Jones          |       | 2022-01-27 |
| DENISE MARIE MCDOWELL |       |            |
| RICHARD GEOFFREY CARE |       | 2014-11-10 |
| Rheba Helene Glazier  |       | 2022-11-24 |

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**

**England**

**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST DECEMBER 2025**

# **ELECTRONIC IMMIGRATION NETWORK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025**

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## **Report of the trustees for the year ended 31<sup>st</sup> December 2025**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2025 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 the 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).

### **Reference and administrative information**

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

### **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 and since the year end were as follows:

#### **Key management personnel: Trustees and Directors**

Gary McIndoe *Chair of Trustees*

Denise McDowell

Geoffrey Care (resigned 5<sup>th</sup> December 2025)

Andrew Jones

Rheba Glazier

Adam Pipe

#### **Office manager**

Alex Ross

#### **Registered Office**

Office 116 Regus

St. James Tower

7 Charlotte Street

Manchester M1 4DZ

#### **Independent Examiners**

Hilton Jones Ltd t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

**Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP  
 Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex  
 CM13 3BB

**Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those in the asylum process, to those providing advice and representation on immigration, asylum and human rights cases, including appeals, and to officials and the judiciary involved in decision-making. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

**Structure, governance and management**

EIN is a company limited by guarantee governed by its Articles of Association dated 10<sup>th</sup> October 2011. It was registered as a charity with the Charity Commission on 12<sup>th</sup> November 1996.

**Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

**Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

**Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 15 individuals. Trustees may be representatives of

member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one third of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

### **A review of our achievements and performance**

The year saw further tightening of UK immigration controls by the Labour government, largely in response to the political threat from Reform and the far-right. There were numerous changes to legislation and Immigration Rules affecting all aspects of immigration and asylum practice, most notably new restrictions on those arriving in the UK in an irregular manner. The need for the affordable, comprehensive resources that EIN provides is more acute than ever.

During 2025 we were delighted to welcome two new members to the EIN team. Our new Director, Jonathan Bridge, who brings with him a breadth of experience across the tech, marketing and legal sectors; and Office Assistant Tashnia Anam, a law graduate with a particular interest in the refugee and human rights sector. Alongside Office Manager Alex Ross and Office Assistant Kate Hardman, our new recruits have hit the ground running and have already made a valuable contribution to the management and development of our activities in pursuance of EIN's charitable objectives.

I would again like to pay particular tribute to the tireless work John Kelly undertakes for the site. Its relevance is second to none because of John's diligence and skill.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals continues to be highly valued by practitioners, and we are pleased to have been able, from our carefully-managed reserves, to have commissioned an update in 2026 from authors Mark Henderson, Rowena Moffatt, Alison Pickup and Monika Nollet.

### **Financial review**

Our main income continues to be generated from the subscriptions paid by our members. The site continues to be popular within the sector for advertising job opportunities at reasonable rates. The experts' directory also brings in a further income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year.

Total income in the year increased by £16,878 to £251,971. Expenses increased by £11,042 to £202,693 in part due to increased HJT database fees becoming due (£19,017) when memberships

are actually paid offset by a reduction in wages £15,680 due to staff changes. There were also increases in rent, bad debts and the cost of AGM's and meetings. This left a surplus of £49,278.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2025 was £272,423 of which £272,422 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £101,500 at current levels of activity. Remaining reserves are maintained to ensure our ability to upgrade the website and its resources to keep pace with the fast-changing immigration and asylum landscape.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

### **Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

### **Plans for Future Periods**

Governance of the charity continues to be strong, and the Trustees are pleased at the way our Director and Office Manager have worked together in complementing roles. Both have shown tremendous drive in their respective roles, and are developing a programme of website and outreach developments that will ensure EIN continues to thrive, of which the updated Best Practice Guide is a key component.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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


The charity trustees (who are also the directors of Electronic Immigration Network for the purposes 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).

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Gary McIndoe

Trustee

Date: 22 April 2026

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2025, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. *JMHilton-Jones*

James Hilton Jones FCCA  
Hilton Jones Ltd t/a Community Accountancy Service  
Hollinwood Business Park, Albert Street  
Oldham, OL8 3QL

Date: 22 April 2026

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**  
(incorporating Income and Expenditure Account)

|                                    | Notes | Unrestricted<br>Funds 2025<br>£ | Restricted<br>Funds<br>2025<br>£ | 2025<br>£             | 2024<br>£             |
|------------------------------------|-------|---------------------------------|----------------------------------|-----------------------|-----------------------|
| <b>INCOME FROM:</b>                |       |                                 |                                  |                       |                       |
| Charitable Activities              | 2     | 227,348                         | -                                | 227,348               | 216,413               |
| Other Trading Activities           | 3     | 22,197                          | -                                | 22,197                | 16,558                |
| Investment Income                  |       | 2,426                           | -                                | 2,426                 | 2,122                 |
| <b>TOTAL</b>                       |       | <u>251,971</u>                  | <u>-</u>                         | <u>251,971</u>        | <u>235,093</u>        |
| <b>EXPENDITURE ON:</b>             |       |                                 |                                  |                       |                       |
| Raising Funds                      | 4     | 5,977                           | -                                | 5,977                 | 3,912                 |
| Other Charitable Activities        | 5     | 196,716                         | -                                | 196,716               | 187,739               |
| <b>TOTAL</b>                       |       | <u>202,693</u>                  | <u>-</u>                         | <u>202,693</u>        | <u>191,651</u>        |
| <b>NET MOVEMENT IN FUNDS</b>       |       | 49,278                          | -                                | 49,278                | 43,442                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                 |                                  |                       |                       |
| Total funds brought forward        | 13    | 223,145                         | -                                | 223,145               | 179,703               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13    | <u><u>272,423</u></u>           | <u><u>-</u></u>                  | <u><u>272,423</u></u> | <u><u>223,145</u></u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

**ELECTRONIC IMMIGRATION NETWORK**

Reg Co No 3273715

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**BALANCE SHEET AS AT 31 DECEMBER 2025**

|  | <b>Notes</b> | <b>2025</b>           | <b>2024</b>           |
|--|--------------|-----------------------|-----------------------|
|  |              | <b>£</b>              | <b>£</b>              |
| <b>FIXED ASSETS</b>                            |              |                       |                       |
| Tangible Assets                                | 9            | 1                     | 1                     |
| <b>CURRENT ASSETS</b>                          |              |                       |                       |
| Debtors  | 10           | 21,973                | 10,845                |
| Cash at Bank & in Hand                         |              | 277,233               | 222,173               |
|  |              | <u>299,206</u>        | <u>233,018</u>        |
| <b>LIABILITIES:</b>                            |              |                       |                       |
| Creditors: Amounts falling due within one year | 11           | <u>(26,784)</u>       | <u>(9,874)</u>        |
| <b>NET CURRENT ASSETS</b>                      |              | 272,422               | 223,144               |
| <b>TOTAL NET ASSETS</b>                        |              | <u><u>272,423</u></u> | <u><u>223,145</u></u> |
| <b>THE FUNDS OF THE CHARITY:</b>               |              |                       |                       |
| Restricted Income Funds                        | 14           | -                     | -                     |
| Unrestricted Income Funds                      | 14           | <u>272,423</u>        | <u>223,145</u>        |
|  |              | <u><u>272,423</u></u> | <u><u>223,145</u></u> |

For the year ending 31st December 2025 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company Director:

Trustee ..... Denise McDowell



Trustee ..... Gary McIndoe

Date: 22 April 2026

The notes on pages 10 to 16 form part of these accounts.

## ELECTRONIC IMMIGRATION NETWORK

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## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2025

|   | Notes | 2025<br>£             | 2024<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                       |                       |
| Net movement in funds   |       | 49,278                | 43,442                |
| Add back: depreciation  |       | -                     | 310                   |
| Deduct investment income  |       | (2,426)               | (2,122)               |
| Decrease/(increase) in debtors  |       | (11,128)              | 10,137                |
| Increase/(decrease) in creditors  |       | 16,910                | (15,620)              |
| <b>Net cash used in operating activities</b>  |       | <u>52,634</u>         | <u>36,147</u>         |
| <b>Cash flows from investment activities:</b>   |       |                       |                       |
| Interest  |       | 2,426                 | 2,122                 |
| <b>Net cash provided by investing activities</b>  |       | <u>2,426</u>          | <u>2,122</u>          |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 55,060                | 38,269                |
| Cash and cash equivalents brought forward   |       | 222,173               | 183,904               |
| <b>Cash and cash equivalents carried forward</b>  |       | <u><u>277,233</u></u> | <u><u>222,173</u></u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose. Further details of each fund are disclosed in note 13.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. 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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity. The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted   | Restricted | Total 2025     |
|---------------------------|----------------|------------|----------------|
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 210,886        |            | 210,886        |
| EIN Only Membership       | 16,462         |            | 16,462         |
|                           | <u>227,348</u> | -          | <u>227,348</u> |

Previous Year:

|                           | Unrestricted   | Restricted | Total 2024     |
|---------------------------|----------------|------------|----------------|
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 197,372        |            | 197,372        |
| EIN Only Membership       | 19,041         |            | 19,041         |
|                           | <u>216,413</u> | -          | <u>216,413</u> |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted  | Restricted | Total 2025    |
|---------------------|---------------|------------|---------------|
|                     | £             | £          | £             |
| Website Advertising | 1,325         |            | 1,325         |
| Experts Directory   | 16,734        |            | 16,734        |
| HJT Only Membership | 4,138         |            | 4,138         |
|                     | <u>22,197</u> | -          | <u>22,197</u> |

Previous Year:

|                     | Unrestricted  | Restricted | Total 2024    |
|---------------------|---------------|------------|---------------|
|                     | £             | £          | £             |
| Website Advertising | 2,045         |            | 2,045         |
| Experts Directory   | 10,305        |            | 10,305        |
| HJT Only Membership | 4,208         |            | 4,208         |
|                     | <u>16,558</u> | -          | <u>16,558</u> |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2025         | 2024         |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Salaries and Wages | 4,348        | 2,355        |
| Support Costs      | 1,629        | 1,557        |
|                    | <u>5,977</u> | <u>3,912</u> |

All unrestricted.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES        | Information    |                |                |
|---|----------------|----------------|----------------|
|   | Services       | 2025           | 2024           |
| <b>Costs directly allocated to activities</b> | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Salaries and Wages                            | 44,022         | 44,022         | 56,037         |
| Pension Costs                                 | 2,498          | 2,498          | 4,608          |
| Staff Travel & Subsistence                    | 418            | 418            | -              |
| Other Staff Expenses                          | 89             | 89             | 24             |
| Publications & Subscriptions                  | 226            | 226            | 215            |
| Database & Website                            |                |                |                |
| Indexing, Scanning & Editing                  | 9,550          | 9,550          | 5,475          |
| Website Costs                                 | 3,378          | 3,378          | 7,184          |
| Consultancy                                   | 12,989         | 12,989         | 12,000         |
| HJT Database Fees                             | 83,762         | 83,762         | 64,745         |
| Support Costs                                 | 30,956         | 30,956         | 29,581         |
| Governance Costs                              | 8,828          | 8,828          | 7,870          |
|   | <u>196,716</u> | <u>196,716</u> | <u>187,739</u> |
| Restricted                                    | -              | -              | -              |
| Unrestricted                                  | <u>196,716</u> | <u>196,716</u> | <u>187,739</u> |
|   | <u>196,716</u> | <u>196,716</u> | <u>187,739</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       | Governance   | Total 2025    | Total 2024    |
|--------------------------------|------------------------|---------------|--------------|---------------|---------------|
|                                |                        | Support       |              |               |               |
|                                |                        | £             | £            | £             | £             |
| Salaries and Wages             | Staff Time             | 11,937        | 3,979        | 15,916        | 19,464        |
| Recruitment                    | Staff Time             | 245           |              | 245           | -             |
| Telephone & Internet           | Staff Time             | 183           |              | 183           | 300           |
| IT & Computer Maintenance      | Staff Time             | 416           |              | 416           | 348           |
| Payroll Charges                | Staff Time             | 504           |              | 504           | 557           |
| Printing, Stationery & Postage | Staff Time             | 63            |              | 63            | 36            |
| Insurance                      | Staff Time             | 1,036         |              | 1,036         | 925           |
| Rent                           | Staff Time             | 12,768        |              | 12,768        | 10,435        |
| Room Hire                      | Staff Time             | 58            |              | 58            | -             |
| Depreciation                   | Staff Time             | -             |              | -             | 310           |
| Bad Debts                      | Staff Time             | 3,504         |              | 3,504         | 1,805         |
| Minor Equipment                | Staff Time             | 944           |              | 944           | -             |
| Credit Card Charges            | Staff Time             | 928           |              | 928           | 573           |
| HR & Occupational Health       | Staff Time             | -             |              | -             | 1,251         |
| Exchange Rate Differences      |                        | (1)           |              | (1)           | -             |
| Governance Consultancy         | Governance             |               | 750          | 750           | 787           |
| AGM, Trustee Meetings & Travel | Governance             |               | 1,884        | 1,884         | -             |
| Accountancy                    | Governance             |               | 2,160        | 2,160         | 2,160         |
| Bank Charges                   | Governance             |               | 55           | 55            | 57            |
|                                |                        | <u>32,585</u> | <u>8,828</u> | <u>41,413</u> | <u>39,008</u> |
| Unrestricted                   |                        | <u>32,585</u> | <u>8,828</u> | <u>41,413</u> | <u>39,008</u> |
|                                |                        | £             |              |               |               |
| Note 4                         |                        | 1,629         |              |               |               |
| Note 5                         |                        | 30,956        |              |               |               |
|                                |                        | <u>32,585</u> |              |               |               |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**7 ANALYSIS OF STAFF COSTS**

|                       | <b>2025</b>   | <b>2024</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Salaries and wages    | 64,285        | 76,803        |
| Social security costs | -             | 1,053         |
| Pensions              | 2,499         | 4,608         |
|                       | <u>66,784</u> | <u>82,464</u> |

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

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number   | Number   |
|----------|----------|----------|
| Services | <u>2</u> | <u>2</u> |
|          | <u>2</u> | <u>2</u> |

The charity considers its key management personnel comprises the trustees and office manager

Total employment benefits, including employer pension contributions of key management personnel were £29,056 (2024 £21,069).

**8 INDEPENDENT EXAMINER FEES**

|                              | <b>2025</b>  | <b>2024</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Independent Examination Fees | 1,000        | 1,000        |
| Other financial services     | 1,664        | 1,717        |
|                              | <u>2,664</u> | <u>2,717</u> |

**9 TANGIBLE FIXED ASSETS**

|                       | Furniture &<br>Equipment | Computer<br>Equipment | Total        |
|-----------------------|--------------------------|-----------------------|--------------|
|                       | £                        | £                     | £            |
| <b>COST</b>           |                          |                       |              |
| At 1 January 2025     | 410                      | 6,410                 | 6,820        |
| Additions             | -                        | -                     | -            |
| Disposals             | -                        | -                     | -            |
| At 31 December 2025   | <u>410</u>               | <u>6,410</u>          | <u>6,820</u> |
| <b>DEPRECIATION</b>   |                          |                       |              |
| At 1 January 2025     | 410                      | 6,409                 | 6,819        |
| Charge for Year       | -                        | -                     | -            |
| Disposals             | -                        | -                     | -            |
| At 31 December 2025   | <u>410</u>               | <u>6,409</u>          | <u>6,819</u> |
| <b>NET BOOK VALUE</b> |                          |                       |              |
| At 31 December 2025   | <u>-</u>                 | <u>1</u>              | <u>1</u>     |
| At 31 December 2024   | <u>-</u>                 | <u>1</u>              | <u>1</u>     |

**10 DEBTORS**

|               | <b>2025</b>   | <b>2024</b>   |
|---------------|---------------|---------------|
|               | <b>£</b>      | <b>£</b>      |
| Trade Debtors | 17,315        | 6,198         |
| Other Debtors | 2,361         | 1,444         |
| Prepayments   | 2,297         | 3,203         |
|               | <u>21,973</u> | <u>10,845</u> |

Debtors and prepayments related to unrestricted funds in both 2025 and 2024.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

| <b>11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | <b>2025</b>   | <b>2024</b>  |
|--|---------------|--------------|
|  | <b>£</b>      | <b>£</b>     |
| Other Creditors  | 397           | 1,032        |
| Taxation & Social Security Costs                           | 4,402         | 3,358        |
| Deferred Income  | 12,378        | -            |
| Accruals   | 9,607         | 5,484        |
|  | <u>26,784</u> | <u>9,874</u> |

Creditors and accruals relate to unrestricted funds both in 2025 and 2024.

**DEFERRED INCOME**

|   |               |          |
|---|---------------|----------|
| Deferred income comprises membership fees in advance. | <b>£</b>      | <b>£</b> |
| Balance as at 1st January                             | -             | 10,638   |
| Amount deferred in year                               | 12,378        | -        |
| Amount released in year                               | -             | (10,638) |
| Balance as at 31st December                           | <u>12,378</u> | <u>-</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period. Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

|                              |             |
|------------------------------|-------------|
| Travel Expenses (2 trustees) | <u>£265</u> |
|------------------------------|-------------|

**13 ANALYSIS OF CHARITABLE FUNDS**

|                     | <b>At 1st Jan<br/>2025</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Transfers</b> | <b>At 31st<br/>Dec 2025</b> |
|---------------------|----------------------------|-------------------------------|-------------------------------|------------------|-----------------------------|
|                     | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                    |
| Unrestricted Funds: |                            |                               |                               |                  |                             |
| General             | 223,145                    | 251,971                       | (202,693)                     |                  | 272,423                     |
|                     | <u>223,145</u>             | <u>251,971</u>                | <u>(202,693)</u>              | <u>-</u>         | <u>272,423</u>              |
|                     |                            |                               |                               |                  |                             |
|                     | <b>At 1st Jan<br/>2024</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Transfers</b> | <b>At 31st Dec<br/>2024</b> |
|                     | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                    |
| Unrestricted Funds: |                            |                               |                               |                  |                             |
| General             | 179,703                    | 235,093                       | (191,651)                     |                  | 223,145                     |
|                     | <u>179,703</u>             | <u>235,093</u>                | <u>(191,651)</u>              | <u>-</u>         | <u>223,145</u>              |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total 2025</b> | <b>Total 2024</b> |
|----------------------------------|-------------------------------|-----------------------------|-------------------|-------------------|
|                                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>          | <b>£</b>          |
| Tangible Fixed Assets            | 1                             |                             | 1                 | 1                 |
| Cash at Bank & in Hand           | 277,233                       |                             | 277,233           | 222,173           |
| Net Current Assets (Liabilities) | (4,811)                       |                             | (4,811)           | 971               |
|                                  | <u>272,423</u>                | <u>-</u>                    | <u>272,423</u>    | <u>223,145</u>    |
|                                  |                               |                             |                   |                   |
| Previous Year                    | <u>223,145</u>                | <u>-</u>                    | <u>223,145</u>    |                   |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2025 (none for 2024).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Trustee Andrew Jones is a director of Hillier, Jones & Teale Ltd.  
Jones & Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN : EIN administer the collection of fees on their behalf.  
Details of the transactions can be found on the SOFA and in Notes 2 and 5.  
John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**  
**England**  
**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2024**

# **ELECTRONIC IMMIGRATION NETWORK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

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| 8       | BALANCE SHEET                     |
| 9       | STATEMENT OF CASH FLOWS           |
| 10 - 16 | NOTES TO THE ACCOUNTS             |

## **Report of the trustees for the year ended 31<sup>st</sup> December 2024**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024 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 the 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).

### **Reference and administrative information**

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

### **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 and since the year end were as follows:

### **Key management personnel: Trustees and Directors**

Gary McIndoe *Chair of Trustees*

Denise McDowell

Geoffrey Care

Andrew Jones

Rheba Glazier

Adam Pipe

### **Office manager**

Alex Ross

### **Registered Office**

Office 116 Regus

St. James Tower

7 Charlotte Street

Manchester M1 4DZ

### **Independent Examiners**

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick

Manchester

M11 3TQ

## **Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP

Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex CM13 3BB

## **Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals, and to officials and the judiciary involved in decision-making. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

## **Structure, governance and management**

EIN is a company limited by guarantee governed by its Articles of Association dated 10<sup>th</sup> October 2011. It was registered as a charity with the Charity Commission on 12<sup>th</sup> November 1996.

## **Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

## **Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

## **Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 15 individuals. Trustees may be representatives of member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time

to time as required provided that the total number of co-opted Trustees does not exceed one third of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

### **A review of our achievements and performance**

The year saw a change of government in the UK, and with it significant changes to the direction of immigration policy, notably the scrapping of the Rwanda removals scheme. The year also saw numerous changes to Immigration Rules affecting all aspects of immigration and asylum practice. The need for the affordable, comprehensive resources that EIN provides is more acute than ever.

Our Legal Director Marianne Nienhuis decided to step down at the end of 2024 – we wish her the very best with her new career direction. We also sadly lost the services of Office Assistant Claire Bates following a long illness from which she was ultimately unable to return to work. Office Manager Alex Ross and Office Assistant Kate Hardman continue to manage and develop our activities in pursuance of EIN’s charitable objectives.

I would again like to pay particular tribute to the tireless work John Kelly undertakes for the site. Its relevance is second to none because of John’s diligence and skill.

On the members’ site, our body of case law remains impressive and up to date, benefiting from the search engine’s ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals continues to be highly valued by practitioners.

### **Financial review**

Our main income continues to be generated from the subscriptions paid by our members.

The site continues to be popular within the sector for advertising job opportunities at reasonable rates.

The experts’ directory also brings in a further modest income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year.

Total income in the year increased by £16,025 to £235,093. Expenses decreased by £8,956 to £191,651 in part due to £10,600 being spent on updating guides and information in the previous year, leaving a surplus of £43,442.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2024 was £223,145 of which £223,144 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £100,000 at current levels of activity. Remaining reserves are maintained to ensure our ability to upgrade the website and its resources to keep pace with the fast-changing immigration and asylum landscape.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

### **Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

### **Plans for Future Periods**

Governance of the charity continues to be strong, and the Trustees are pleased at the way our Legal Director and Office Manager have work together in complementing roles. Both have shown tremendous drive in their respective roles, and are developing a programme of website and outreach developments that will ensure EIN continues to thrive. We have embarked in early 2025 on a recruitment campaign for a new Legal Director, having considered options to split out the role.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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

The charity trustees (who are also the directors of Electronic Immigration Network for the purposes 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).

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Gary McIndoe  
Trustee

Date: 7<sup>th</sup> March 2025

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2024, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

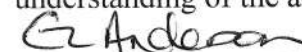
### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
EL Anderson MA FCA CTA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive  
Beswick, Manchester, M11 3TQ

Date: 7<sup>th</sup> March 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**  
(incorporating Income and Expenditure Account)

|                                    |       | Unrestricted<br>Funds 2024 | Restricted<br>Funds<br>2024 | 2024                  | 2023                  |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------|-----------------------|
|                                    | Notes | £                          | £                           | £                     | £                     |
| <b>INCOME FROM:</b>                |       |                            |                             |                       |                       |
| Charitable Activities              | 2     | 216,413                    | -                           | 216,413               | 202,876               |
| Other Trading Activities           | 3     | 16,558                     | -                           | 16,558                | 14,535                |
| Investment Income                  |       | 2,122                      | -                           | 2,122                 | 1,657                 |
| <b>TOTAL</b>                       |       | <u>235,093</u>             | <u>-</u>                    | <u>235,093</u>        | <u>219,068</u>        |
| <b>EXPENDITURE ON:</b>             |       |                            |                             |                       |                       |
| Raising Funds                      | 4     | 3,912                      | -                           | 3,912                 | 5,760                 |
| Other Charitable Activities        | 5     | 187,739                    | -                           | 187,739               | 194,847               |
| <b>TOTAL</b>                       |       | <u>191,651</u>             | <u>-</u>                    | <u>191,651</u>        | <u>200,607</u>        |
| <b>NET MOVEMENT IN FUNDS</b>       |       | 43,442                     | -                           | 43,442                | 18,461                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                             |                       |                       |
| Total funds brought forward        | 13    | 179,703                    | -                           | 179,703               | 161,242               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13    | <u><u>223,145</u></u>      | <u><u>-</u></u>             | <u><u>223,145</u></u> | <u><u>179,703</u></u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

ELECTRONIC IMMIGRATION NETWORK

Reg Co No 3273715

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BALANCE SHEET AS AT 31 DECEMBER 2024

|  | Notes | 2024<br>£ | 2023<br>£ |
|--|-------|-----------|-----------|
| <b>FIXED ASSETS</b>                            |       |           |           |
| Tangible Assets                                | 9     | 1         | 311       |
| <b>CURRENT ASSETS</b>                          |       |           |           |
| Debtors  | 10    | 10,845    | 20,982    |
| Cash at Bank & in Hand                         |       | 222,173   | 183,904   |
|  |       | 233,018   | 204,886   |
| <b>LIABILITIES:</b>                            |       |           |           |
| Creditors: Amounts falling due within one year | 11    | (9,874)   | (25,494)  |
| <b>NET CURRENT ASSETS</b>                      |       | 223,144   | 179,392   |
| <b>TOTAL NET ASSETS</b>                        |       | 223,145   | 179,703   |
| <b>THE FUNDS OF THE CHARITY:</b>               |       |           |           |
| Restricted Income Funds                        | 14    | -         | -         |
| Unrestricted Income Funds                      | 14    | 223,145   | 179,703   |
|  |       | 223,145   | 179,703   |

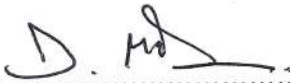
For the year ending 31st December 2024 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee  ..... Denise McDowell

Trustee  ..... Gary McIndoe

Date: 7th March 2025

The notes on pages 10 to 16 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2024

|   | Notes | 2024<br>£             | 2023<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                       |                       |
| Net movement in funds   |       | 43,442                | 18,461                |
| Add back: depreciation  |       | 310                   | 846                   |
| Deduct investment income  |       | (2,122)               | (1,657)               |
| Decrease/(increase) in debtors  |       | 10,137                | (6,015)               |
| Increase/(decrease) in creditors  |       | (15,620)              | 918                   |
| <b>Net cash used in operating activities</b>  |       | <u>36,147</u>         | <u>12,553</u>         |
| <b>Cash flows from investment activities:</b>   |       |                       |                       |
| Interest  |       | 2,122                 | 1,657                 |
| Purchase of fixed assets  |       | -                     | -                     |
| <b>Net cash provided by investing activities</b>  |       | <u>2,122</u>          | <u>1,657</u>          |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 38,269                | 14,210                |
| Cash and cash equivalents brought forward   |       | 183,904               | 169,694               |
| <b>Cash and cash equivalents carried forward</b>  |       | <u><u>222,173</u></u> | <u><u>183,904</u></u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted   | Restricted | Total 2024     |
|---------------------------|----------------|------------|----------------|
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 197,372        |            | 197,372        |
| EIN Only Membership       | 19,041         |            | 19,041         |
|                           | <u>216,413</u> | -          | <u>216,413</u> |
| Previous Year:            |                |            |                |
|                           | Unrestricted   | Restricted | Total 2023     |
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 186,497        |            | 186,497        |
| EIN Only Membership       | 16,379         |            | 16,379         |
|                           | <u>202,876</u> | -          | <u>202,876</u> |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted  | Restricted | Total 2024    |
|---------------------|---------------|------------|---------------|
|                     | £             | £          | £             |
| Website Advertising | 2,045         |            | 2,045         |
| Experts Directory   | 10,305        |            | 10,305        |
| HJT Only Membership | 4,208         |            | 4,208         |
|                     | <u>16,558</u> | -          | <u>16,558</u> |
| Previous Year:      |               |            |               |
|                     | Unrestricted  | Restricted | Total 2023    |
|                     | £             | £          | £             |
| Website Advertising | 3,705         |            | 3,705         |
| Experts Directory   | 7,795         |            | 7,795         |
| HJT Only Membership | 3,035         |            | 3,035         |
|                     | <u>14,535</u> | -          | <u>14,535</u> |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2024         | 2023         |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Salaries and Wages | 2,355        | 2,953        |
| Support Costs      | 1,557        | 2,807        |
|                    | <u>3,912</u> | <u>5,760</u> |
| All unrestricted.  |              |              |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES        | Information    |                |                |
|---|----------------|----------------|----------------|
|   | Services       | 2024           | 2023           |
| <b>Costs directly allocated to activities</b> | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Salaries and Wages                            | 56,037         | 56,037         | 55,493         |
| Pension Costs                                 | 4,608          | 4,608          | 4,734          |
| Staff Travel & Subsistence                    | -              | -              | 214            |
| Other Staff Expenses                          | 24             | 24             | 35             |
| Guides & Information                          | -              | -              | 10,600         |
| Publications & Subscriptions                  | 215            | 215            | 333            |
| Database & Website                            |                |                |                |
| Indexing, Scanning & Editing                  | 5,475          | 5,475          | 5,050          |
| Website Costs                                 | 7,184          | 7,184          | 4,246          |
| Consultancy                                   | 12,000         | 12,000         | 12,333         |
| HJT Database Fees                             | 64,745         | 64,745         | 64,269         |
| Support Costs                                 | 29,581         | 29,581         | 31,265         |
| Governance Costs                              | 7,870          | 7,870          | 6,275          |
|   | <u>187,739</u> | <u>187,739</u> | <u>194,847</u> |
| Restricted                                    | -              | -              | -              |
| Unrestricted                                  | <u>187,739</u> | <u>187,739</u> | <u>194,847</u> |
|   | <u>187,739</u> | <u>187,739</u> | <u>194,847</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       |              | Total 2024    | Total 2023    |
|--------------------------------|------------------------|---------------|--------------|---------------|---------------|
|                                |                        | Support       | Governance   |               |               |
|                                |                        | £             | £            | £             | £             |
| Salaries and Wages             | Staff Time             | 14,598        | 4,866        | 19,464        | 21,060        |
| Staff Training                 | Staff Time             | -             | -            | -             | 115           |
| Telephone & Internet           | Staff Time             | 300           | -            | 300           | 310           |
| IT & Computer Maintenance      | Staff Time             | 348           | -            | 348           | 343           |
| Payroll Charges                | Staff Time             | 557           | -            | 557           | 494           |
| Printing, Stationery & Postage | Staff Time             | 36            | -            | 36            | 114           |
| Insurance                      | Staff Time             | 925           | -            | 925           | 837           |
| Rent                           | Staff Time             | 10,435        | -            | 10,435        | 9,600         |
| Sundries                       | Staff Time             | -             | -            | -             | 50            |
| Depreciation                   | Staff Time             | 310           | -            | 310           | 846           |
| Bad Debts                      | Staff Time             | 1,805         | -            | 1,805         | 3,007         |
| Minor Equipment                | Staff Time             | -             | -            | -             | -             |
| Credit Card Charges            | Staff Time             | 573           | -            | 573           | 455           |
| HR & Occupational Health       | Staff Time             | 1,251         | -            | 1,251         | -             |
| Governance Consultancy         | Governance             | -             | 787          | 787           | -             |
| Trustee Meetings & Travel      | Governance             | -             | -            | -             | 1,100         |
| Accountancy                    | Governance             | -             | 2,160        | 2,160         | 1,945         |
| Bank Charges                   | Governance             | -             | 57           | 57            | 71            |
|                                |                        | <u>31,138</u> | <u>7,870</u> | <u>39,008</u> | <u>40,347</u> |
| Unrestricted                   |                        | <u>31,138</u> | <u>7,870</u> | <u>39,008</u> | <u>40,347</u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**7 ANALYSIS OF STAFF COSTS**

|                       | <b>2024</b>   | <b>2023</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Salaries and wages    | 76,803        | 78,898        |
| Social security costs | 1,053         | 608           |
| Pensions              | 4,608         | 4,734         |
|                       | <u>82,464</u> | <u>84,240</u> |

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

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number   | Number   |
|----------|----------|----------|
| Services | <u>2</u> | <u>2</u> |
|          | <u>2</u> | <u>2</u> |

The charity considers its key management personnel comprises the trustees and office manager  
Total employment benefits, including employer pension contributions of key management personnel were £21,069 (2023 £19,843).

**8 INDEPENDENT EXAMINER FEES**

|                              | <b>2024</b>  | <b>2023</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Independent Examination Fees | 1,000        | 990          |
| Other financial services     | 1,717        | 1,602        |
|                              | <u>2,717</u> | <u>2,592</u> |

**9 TANGIBLE FIXED ASSETS**

|                       | Furniture &<br>Equipment | Computer<br>Equipment | Total        |
|-----------------------|--------------------------|-----------------------|--------------|
|                       | £                        | £                     | £            |
| <b>COST</b>           |                          |                       |              |
| At 1 January 2024     | 410                      | 6,410                 | 6,820        |
| Additions             | -                        | -                     | -            |
| Disposals             | -                        | -                     | -            |
| At 31 December 2024   | <u>410</u>               | <u>6,410</u>          | <u>6,820</u> |
| <b>DEPRECIATION</b>   |                          |                       |              |
| At 1 January 2024     | 410                      | 6,099                 | 6,509        |
| Charge for Year       | -                        | 310                   | 310          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2024   | <u>410</u>               | <u>6,409</u>          | <u>6,819</u> |
| <b>NET BOOK VALUE</b> |                          |                       |              |
| At 31 December 2024   | <u>-</u>                 | <u>1</u>              | <u>1</u>     |
| At 31 December 2023   | <u>-</u>                 | <u>311</u>            | <u>311</u>   |

**10 DEBTORS**

|               | <b>2024</b>   | <b>2023</b>   |
|---------------|---------------|---------------|
|               | <b>£</b>      | <b>£</b>      |
| Trade Debtors | 6,198         | 16,827        |
| Other Debtors | 1,444         | 1,444         |
| Prepayments   | 3,203         | 2,711         |
|               | <u>10,845</u> | <u>20,982</u> |

Debtors and prepayments related to unrestricted funds in both 2024 and 2023.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

| 11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024         | 2023          |
|---|--------------|---------------|
|   | £            | £             |
| Other Creditors                                     | 1,032        | 1,484         |
| Taxation & Social Security Costs                    | 3,358        | 3,371         |
| Deferred Income                                     | -            | 10,638        |
| Accruals  | 5,484        | 10,001        |
|   | <u>9,874</u> | <u>25,494</u> |

Creditors and accruals relate to unrestricted funds both in 2024 and 2023.

**DEFERRED INCOME**

Deferred income comprises membership fees in advance.

|                             | £        | £             |
|-----------------------------|----------|---------------|
| Balance as at 1st January   | 10,638   | 8,626         |
| Amount deferred in year     | -        | 10,638        |
| Amount released in year     | (10,638) | (8,626)       |
| Balance as at 31st December | <u>-</u> | <u>10,638</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.  
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

**13 ANALYSIS OF CHARITABLE FUNDS**

|                                | At 1st Jan<br>2024 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st<br>Dec 2024 |
|--------------------------------|--------------------|-----------------------|-----------------------|-----------|---------------------|
|                                | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds:<br>General | 179,703            | 235,093               | (191,651)             |           | 223,145             |
|                                | <u>179,703</u>     | <u>235,093</u>        | <u>(191,651)</u>      | -         | <u>223,145</u>      |
|                                | At 1st Jan<br>2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st Dec<br>2023 |
|                                | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds:<br>General | 161,242            | 219,068               | (200,607)             |           | 179,703             |
|                                | <u>161,242</u>     | <u>219,068</u>        | <u>(200,607)</u>      | -         | <u>179,703</u>      |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Total 2024     | Total 2023     |
|----------------------------------|-----------------------|---------------------|----------------|----------------|
|                                  | £                     | £                   | £              | £              |
| Tangible Fixed Assets            | 1                     |                     | 1              | 311            |
| Cash at Bank & in Hand           | 222,173               |                     | 222,173        | 183,904        |
| Net Current Assets (Liabilities) | 971                   |                     | 971            | (4,512)        |
|                                  | <u>223,145</u>        | -                   | <u>223,145</u> | <u>179,703</u> |
| Previous Year                    | <u>179,703</u>        | -                   | <u>179,703</u> |                |

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2024 (none for 2023).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Trustee Andrew Jones is a director of Hillier, Jones & Teale Ltd.  
Jones & Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN : EIN administer the collection of fees on their behalf.  
Details of the transactions can be found on the SOFA and in Notes 2 and 5.  
John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**  
**England**  
**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2023**

# ELECTRONIC IMMIGRATION NETWORK

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### INDEX

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| 6       | INDEPENDENT EXAMINER'S REPORT     |
| 7       | STATEMENT OF FINANCIAL ACTIVITIES |
| 8       | BALANCE SHEET                     |
| 9       | STATEMENT OF CASH FLOWS           |
| 10 - 16 | NOTES TO THE ACCOUNTS             |

**Report of the trustees for the year ended 31<sup>st</sup> December 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2023 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 the 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).

**Reference and administrative information**

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

**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 and since the year end were as follows:

**Key management personnel: Trustees and Directors**

Gary McIndoe *Chair of Trustees*

Denise McDowell

Geoffrey Care

Andrew Jones

Rheba Glazier

Adam Pipe (appointed 2<sup>nd</sup> December 2023)

**Office manager**

Alex Ross

**Registered Office**

Office 116 Regus

St. James Tower

7 Charlotte Street

Manchester M1 4DZ

**Independent Examiners**

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick

Manchester

M11 3TQ

**Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP  
Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex  
CM13 3BB

### **Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

### **Structure, governance and management**

EIN is a company limited by guarantee governed by its Articles of Association dated 10<sup>th</sup> October 2011. It was registered as a charity with the Charity Commission on 12<sup>th</sup> November 1996.

### **Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

### **Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

### **Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 15 individuals. Trustees may be representatives of member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one third

of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

### **A review of our achievements and performance**

The year saw further primary legislation in the form of the Illegal Migration Act 2023, and numerous changes to Immigration Rules affecting all aspects of immigration and asylum practice. The need for the affordable, comprehensive resources that EIN provides is more acute than ever.

Our Legal Director Marianne Nienhuis and Office Manager Alex Ross continue to manage and develop our activities in pursuance of EIN's charitable objectives.

I would again like to pay particular tribute to the tireless work John Kelly undertakes for the site. Its relevance is second to none because of John's diligence and skill.

We have welcomed a new trustee – Adam Pipe, a barrister at No 8 Chambers in Birmingham – and look forward to working with him in the future.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals was again updated in 2023. We are grateful to Alison Pickup, Monika Nollet, Rowena Moffatt and Mark Henderson for their commitment to this online publication which is highly valued by practitioners.

We would like once again to thank Claire Bates and Kate Hardman for their work at our office in Manchester.

### **Financial review**

Our main income continues to be generated from the subscriptions paid by our members. Our pricing structure was updated during 2023 to take account of inflation.

The site continues to be popular within the sector for advertising job opportunities at reasonable rates.

The experts' directory also brings in a further modest income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year.

Total income in the year increased by £17,297 to £219,068 and expenses increased by £17,177 to £200,607 leaving a surplus of £18,461.

**Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

**Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2023 was £179,703 of which £179,392 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £100,500 at current levels of activity.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

**Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

**Plans for Future Periods**

Governance of the charity continues to be strong, and the Trustees are pleased at the way our Legal Director and Office Manager work together in complementing roles. Both have shown tremendous drive in their respective roles, and are developing a programme of website and outreach developments that will ensure EIN continues to thrive.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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

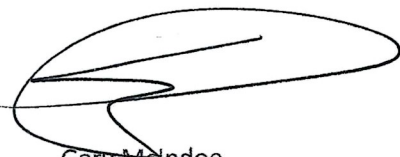
The charity trustees (who are also the directors of Electronic Immigration Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Gary Meindoe

Trustee

Date: 4 June 2024

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2023, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

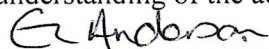
### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive  
Beswick, Manchester, M11 3TQ

Date: 4<sup>th</sup> June 2024

## ELECTRONIC IMMIGRATION NETWORK

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
(incorporating Income and Expenditure Account)

|                                    |       | Unrestricted<br>Funds 2023 | Restricted<br>Funds<br>2023 | 2023    | 2022    |
|------------------------------------|-------|----------------------------|-----------------------------|---------|---------|
|                                    | Notes | £                          | £                           | £       | £       |
| <b>INCOME FROM:</b>                |       |                            |                             |         |         |
| Charitable Activities              | 2     | 202,876                    | -                           | 202,876 | 187,456 |
| Other Trading Activities           | 3     | 14,535                     | -                           | 14,535  | 13,945  |
| Investment Income                  |       | 1,657                      | -                           | 1,657   | 370     |
| <b>TOTAL</b>                       |       | 219,068                    | -                           | 219,068 | 201,771 |
| <b>EXPENDITURE ON:</b>             |       |                            |                             |         |         |
| Raising Funds                      | 4     | 5,760                      | -                           | 5,760   | 6,593   |
| Other Charitable Activities        | 5     | 194,847                    | -                           | 194,847 | 176,837 |
| <b>TOTAL</b>                       |       | 200,607                    | -                           | 200,607 | 183,430 |
| <b>NET MOVEMENT IN FUNDS</b>       |       | 18,461                     | -                           | 18,461  | 18,341  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                             |         |         |
| Total funds brought forward        | 13    | 161,242                    | -                           | 161,242 | 142,901 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13    | 179,703                    | -                           | 179,703 | 161,242 |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

ELECTRONIC IMMIGRATION NETWORK

Reg Co No 3273715

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BALANCE SHEET AS AT 31 DECEMBER 2023

|  | Notes | 2023<br>£             | 2022<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                            |       |                       |                       |
| Tangible Assets                                | 9     | 311                   | 1,157                 |
| <b>CURRENT ASSETS</b>                          |       |                       |                       |
| Debtors  | 10    | 20,982                | 14,967                |
| Cash at Bank & in Hand                         |       | 183,904               | 169,694               |
|  |       | <u>204,886</u>        | <u>184,661</u>        |
| <b>LIABILITIES:</b>                            |       |                       |                       |
| Creditors: Amounts falling due within one year | 11    | <u>(25,494)</u>       | <u>(24,576)</u>       |
| <b>NET CURRENT ASSETS</b>                      |       | 179,392               | 160,085               |
| <b>TOTAL NET ASSETS</b>                        |       | <u><u>179,703</u></u> | <u><u>161,242</u></u> |
| <b>THE FUNDS OF THE CHARITY:</b>               |       |                       |                       |
| Restricted Income Funds                        | 14    | -                     | -                     |
| Unrestricted Income Funds                      | 14    | <u>179,703</u>        | <u>161,242</u>        |
|  |       | <u><u>179,703</u></u> | <u><u>161,242</u></u> |

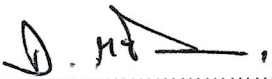
For the year ending 31st December 2023 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee  ..... Denise McDowell

Trustee  ..... Gary McIndoe

Date: 4th June 2024

The notes on pages 10 to 16 form part of these accounts.

## ELECTRONIC IMMIGRATION NETWORK

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## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2023

|   | Notes | 2023<br>£             | 2022<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                       |                       |
| Net movement in funds   |       | 18,461                | 18,341                |
| Add back: depreciation  |       | 846                   | 845                   |
| Deduct investment income  |       | (1,657)               | (370)                 |
| Decrease/(increase) in debtors  |       | (6,015)               | (4,939)               |
| Increase/(decrease) in creditors  |       | 918                   | (3,576)               |
| <b>Net cash used in operating activities</b>  |       | <u>12,553</u>         | <u>10,301</u>         |
| <b>Cash flows from investment activities:</b>   |       |                       |                       |
| Interest  |       | 1,657                 | 370                   |
| Purchase of fixed assets  |       | -                     | (931)                 |
| <b>Net cash provided by investing activities</b>  |       | <u>1,657</u>          | <u>(561)</u>          |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 14,210                | 9,740                 |
| Cash and cash equivalents brought forward   |       | 169,694               | 159,954               |
| <b>Cash and cash equivalents carried forward</b>  |       | <u><u>183,904</u></u> | <u><u>169,694</u></u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted   | Restricted | Total 2023     |
|---------------------------|----------------|------------|----------------|
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 186,497        |            | 186,497        |
| EIN Only Membership       | 16,379         |            | 16,379         |
|                           | <u>202,876</u> | -          | <u>202,876</u> |
| Previous Year:            |                |            |                |
|                           | Unrestricted   | Restricted | Total 2022     |
|                           | £              | £          | £              |
| EIN /HJT Joint Membership | 171,261        |            | 171,261        |
| EIN Only Membership       | 16,195         |            | 16,195         |
|                           | <u>187,456</u> | -          | <u>187,456</u> |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted  | Restricted | Total 2023    |
|---------------------|---------------|------------|---------------|
|                     | £             | £          | £             |
| Website Advertising | 3,705         |            | 3,705         |
| Experts Directory   | 7,795         |            | 7,795         |
| HJT Only Membership | 3,035         |            | 3,035         |
|                     | <u>14,535</u> | -          | <u>14,535</u> |
| Previous Year:      |               |            |               |
|                     | Unrestricted  | Restricted | Total 2022    |
|                     | £             | £          | £             |
| Website Advertising | 4,400         |            | 4,400         |
| Experts Directory   | 5,995         |            | 5,995         |
| HJT Only Membership | 3,550         |            | 3,550         |
|                     | <u>13,945</u> | -          | <u>13,945</u> |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2023         | 2022         |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Salaries and Wages | 2,953        | 3,786        |
| Support Costs      | 2,807        | 2,807        |
|                    | <u>5,760</u> | <u>6,593</u> |
| All unrestricted.  |              |              |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES | Information    | 2023           | 2022           |
|--|----------------|----------------|----------------|
|  | Services       |                |                |
| Costs directly allocated to activities | £              | £              | £              |
| Salaries and Wages                     | 55,493         | 55,493         | 50,686         |
| Pension Costs                          | 4,734          | 4,734          | 4,357          |
| Staff Travel & Subsistence             | 214            | 214            | 658            |
| Other Staff Expenses                   | 35             | 35             | 50             |
| Guides & Information                   | 10,600         | 10,600         | 5,000          |
| Publications & Subscriptions           | 333            | 333            | 36             |
| Database & Website                     |                |                |                |
| Indexing, Scanning & Editing           | 5,050          | 5,050          | 3,300          |
| Website Costs                          | 4,246          | 4,246          | 10,341         |
| Consultancy                            | 12,333         | 12,333         | 11,175         |
| HJT Database Fees                      | 64,269         | 64,269         | 60,107         |
| Support Costs                          | 31,265         | 31,265         | 25,260         |
| Governance Costs                       | 6,275          | 6,275          | 5,867          |
|  | <u>194,847</u> | <u>194,847</u> | <u>176,837</u> |
| Restricted                             | -              | -              | -              |
| Unrestricted                           | <u>194,847</u> | <u>194,847</u> | <u>176,837</u> |
|  | <u>194,847</u> | <u>194,847</u> | <u>176,837</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       | Governance   | Total 2023    | Total 2022    |
|--------------------------------|------------------------|---------------|--------------|---------------|---------------|
|                                |                        | Support       |              |               |               |
|                                |                        | £             | £            | £             | £             |
| Salaries and Wages             | Staff Time             | 17,901        | 3,159        | 21,060        | 18,157        |
| Staff Training                 | Staff Time             | 115           |              | 115           | -             |
| Telephone & Internet           | Staff Time             | 310           |              | 310           | 100           |
| IT & Computer Maintenance      | Staff Time             | 343           |              | 343           | 334           |
| Payroll Charges                | Staff Time             | 494           |              | 494           | 512           |
| Printing, Stationery & Postage | Staff Time             | 114           |              | 114           | 123           |
| Insurance                      | Staff Time             | 837           |              | 837           | 733           |
| Rent                           | Staff Time             | 9,600         |              | 9,600         | 9,383         |
| Sundries                       | Staff Time             | 50            |              | 50            | 170           |
| Depreciation                   | Staff Time             | 846           |              | 846           | 845           |
| Bad Debts                      | Staff Time             | 3,007         |              | 3,007         | (173)         |
| Minor Equipment                | Staff Time             | -             |              | -             | 15            |
| Credit Card Charges            | Staff Time             | 455           |              | 455           | 592           |
| Trustee Meetings & Travel      | Governance             |               | 1,100        | 1,100         | 993           |
| Accountancy                    | Governance             |               | 1,945        | 1,945         | 2,080         |
| Bank Charges                   | Governance             |               | 71           | 71            | 70            |
|                                |                        | <u>34,072</u> | <u>6,275</u> | <u>40,347</u> | <u>33,934</u> |
| Unrestricted                   |                        | <u>34,072</u> | <u>6,275</u> | <u>40,347</u> | <u>33,934</u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**7 ANALYSIS OF STAFF COSTS**

|                       | <b>2023</b>   | <b>2022</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Salaries and wages    | 78,898        | 71,801        |
| Social security costs | 608           | 3,344         |
| Pensions              | 4,734         | 1,841         |
|                       | <u>84,240</u> | <u>76,986</u> |

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

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number   | Number   |
|----------|----------|----------|
| Services | <u>2</u> | <u>2</u> |
|          | <u>2</u> | <u>2</u> |

The charity considers its key management personnel comprises the trustees and office manager  
Total employment benefits, including employer pension contributions of key management personnel were £19,843 (2022 £16,749).

**8 INDEPENDENT EXAMINER FEES**

|                              | <b>2023</b>  | <b>2022</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Independent Examination Fees | 990          | 990          |
| Other financial services     | 1,449        | 1,602        |
|                              | <u>2,439</u> | <u>2,592</u> |

**9 TANGIBLE FIXED ASSETS**

|                       | Furniture &<br>Equipment | Computer<br>Equipment | Total        |
|-----------------------|--------------------------|-----------------------|--------------|
|                       | £                        | £                     | £            |
| <b>COST</b>           |                          |                       |              |
| At 1 January 2023     | 410                      | 6,410                 | 6,820        |
| Additions             | -                        | -                     | -            |
| Disposals             | -                        | -                     | -            |
| At 31 December 2023   | <u>410</u>               | <u>6,410</u>          | <u>6,820</u> |
| <b>DEPRECIATION</b>   |                          |                       |              |
| At 1 January 2023     | 410                      | 5,253                 | 5,663        |
| Charge for Year       | -                        | 846                   | 846          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2023   | <u>410</u>               | <u>6,099</u>          | <u>6,509</u> |
| <b>NET BOOK VALUE</b> |                          |                       |              |
| At 31 December 2023   | -                        | 311                   | 311          |
| At 31 December 2022   | <u>-</u>                 | <u>1,157</u>          | <u>1,157</u> |

**10 DEBTORS**

|               | <b>2023</b>   | <b>2022</b>   |
|---------------|---------------|---------------|
|               | <b>£</b>      | <b>£</b>      |
| Trade Debtors | 16,827        | 11,066        |
| Other Debtors | 1,444         | 1,444         |
| Prepayments   | 2,711         | 2,457         |
|               | <u>20,982</u> | <u>14,967</u> |

Debtors and prepayments related to unrestricted funds in both 2023 and 2022.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

| 11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023          | 2022          |
|---|---------------|---------------|
|   | £             | £             |
| Other Creditors                                     | 1,484         | 2,212         |
| Taxation & Social Security Costs                    | 3,371         | 3,677         |
| Deferred Income                                     | 10,638        | 8,626         |
| Accruals  | 10,001        | 10,061        |
|   | <u>25,494</u> | <u>24,576</u> |

Creditors and accruals relate to unrestricted funds both in 2023 and 2022.

**DEFERRED INCOME**

| Deferred income comprises membership fees in advance. | £             | £            |
|---|---------------|--------------|
| Balance as at 1st January                             | 8,626         | 8,865        |
| Amount deferred in year                               | 10,638        | 8,626        |
| Amount released in year                               | (8,626)       | (8,865)      |
| Balance as at 31st December                           | <u>10,638</u> | <u>8,626</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

**13 ANALYSIS OF CHARITABLE FUNDS**

|                     | At 1st Jan<br>2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st<br>Dec 2023 |
|---------------------|--------------------|-----------------------|-----------------------|-----------|---------------------|
|                     | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds: |                    |                       |                       |           |                     |
| General             | 161,242            | 219,068               | (200,607)             |           | 179,703             |
|                     | <u>161,242</u>     | <u>219,068</u>        | <u>(200,607)</u>      | -         | <u>179,703</u>      |
|                     |                    |                       |                       |           |                     |
|                     | At 1st Jan<br>2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st Dec<br>2022 |
|                     | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds: |                    |                       |                       |           |                     |
| General             | 142,901            | 201,771               | (183,430)             |           | 161,242             |
|                     | <u>142,901</u>     | <u>201,771</u>        | <u>(183,430)</u>      | -         | <u>161,242</u>      |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Total 2023     | Total 2022     |
|----------------------------------|-----------------------|---------------------|----------------|----------------|
|                                  | £                     | £                   | £              | £              |
| Tangible Fixed Assets            | 311                   |                     | 311            | 1,157          |
| Cash at Bank & in Hand           | 183,904               |                     | 183,904        | 169,694        |
| Net Current Assets (Liabilities) | (4,512)               |                     | (4,512)        | (9,609)        |
|                                  | <u>179,703</u>        | -                   | <u>179,703</u> | <u>161,242</u> |
|                                  |                       |                     |                |                |
| Previous Year                    | <u>161,242</u>        | -                   | <u>161,242</u> |                |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2023 (none for 2022).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Trustee Andrew Jones is a director of Hillier, Jones & Teale Ltd.  
Jones & Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN : EIN administer the collection of fees on their behalf.  
Details of the transactions can be found on the SOFA and in Notes 2 and 5.  
John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**  
**England**  
**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2022**

# **ELECTRONIC IMMIGRATION NETWORK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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## Report of the trustees for the year ended 31<sup>st</sup> December 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2022 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 the 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).

### Reference and administrative information

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

### 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 and since the year end were as follows:

#### Key management personnel: Trustees and Directors

|                 |   |
|-----------------|---|
| Gary McIndoe    | <i>Chair of Trustees</i>                              |
| Colin Brown     | <i>Treasurer (resigned 4<sup>th</sup> April 2022)</i> |
| Mandeep Sewa    | <i>(resigned 19<sup>th</sup> December 2022)</i>       |
| Denise McDowell |   |
| Geoffrey Care   |   |
| Andrew Jones    | <i>(appointed 27<sup>th</sup> January 2022)</i>       |
| Rheba Glazier   | <i>(appointed 19<sup>th</sup> December 2022)</i>      |

#### Office manager

Alex Ross

#### Registered Office

Office 116 Regus  
St. James Tower  
7 Charlotte Street  
Manchester M1 4DZ

#### Independent Examiners

Community Accountancy Service Limited  
The Grange, Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

### **Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP

Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex CM13 3BB

### **Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

### **Structure, governance and management**

EIN is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5<sup>th</sup> November 1996. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 12<sup>th</sup> November 1996.

### **Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

### **Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

### **Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 25 individuals. Trustees may be representatives of

member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one half of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

### **A review of our achievements and performance**

The year saw further primary legislation in the form of the Nationality and Borders Act 2022, and numerous changes to Immigration Rules affecting all aspects of immigration and asylum practice. The need for the affordable, comprehensive resources that EIN provides is more acute than ever.

2022 saw significant changes in the way EIN is run. Our Legal Director Marianne Nienhuis hit the ground running in January, and is taking the charity's work to a growing number of firms and organisations. This more proactive approach is much welcomed. The year also saw the retirement from the Board of Trustees of Colin Brown, a vital part of EIN's governance in recent years. He has provided – as a trustee and latterly treasurer – invaluable guidance and financial acumen to the charity's operations, and will be sorely missed.

I would like to pay particular tribute to the tireless work John Kelly undertakes for the site. Its relevance is second to none because of John's diligence and skill.

We have welcomed a new trustee – Rheba Glazier, formerly of IAS – and look forward to working with her in the future.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals was updated in March. We are grateful to Alison Pickup, Rowena Moffatt and Mark Henderson for their commitment to this online publication which is highly valued by practitioners.

We would like once again to thank Alex Ross, Claire Bates and Kate Hardman who remain the engine room of the organisation at our office in Manchester.

### **Financial review**

Our main income continues to be generated from the subscriptions paid by our members. Our pricing structure remained unchanged from the previous financial year.

The site continues to be popular within the sector for advertising job opportunities at reasonable rates.

The experts' directory also brings in a further modest income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year due to temporary changes to our staffing structure.

Total income in the year increased by just over £9,800 to £201,771 and expenses decreased by £31,769 to £183,430 leaving a surplus of £18,341.

#### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

#### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2022 was £161,242 of which £160,085 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £104,250 at current levels of activity.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

#### **Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

#### **Plans for Future Periods**

Governance of the charity continues to be strong, and the Trustees are pleased at the way our Legal Director and Office Manager work together in complementing roles. Both have shown tremendous drive in their respective roles, and are developing a programme of website and outreach developments that will ensure EIN continues to thrive.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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

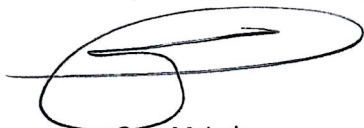
The charity trustees (who are also the directors of Electronic Immigration Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees.



Gary McIndoe

Trustee

Date: 3<sup>rd</sup> April 2023

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2022, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

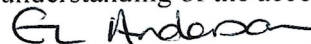
### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive  
Beswick, Manchester, M11 3TQ

Date: 3<sup>rd</sup> April 2023

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**  
(incorporating Income and Expenditure Account)

|                                    |       | Unrestricted<br>Funds 2022 | Restricted<br>Funds<br>2022 | 2022                  | 2021                  |
|------------------------------------|-------|----------------------------|-----------------------------|-----------------------|-----------------------|
|                                    | Notes | £                          | £                           | £                     | £                     |
| <b>INCOME FROM:</b>                |       |                            |                             |                       |                       |
| Charitable Activities              | 2     | 187,456                    | -                           | 187,456               | 180,415               |
| Other Trading Activities           | 3     | 13,945                     | -                           | 13,945                | 11,193                |
| Investment Income                  |       | 370                        | -                           | 370                   | 333                   |
| <b>TOTAL</b>                       |       | <u>201,771</u>             | -                           | <u>201,771</u>        | <u>191,941</u>        |
| <b>EXPENDITURE ON:</b>             |       |                            |                             |                       |                       |
| Raising Funds                      | 4     | 6,593                      | -                           | 6,593                 | 5,209                 |
| Other Charitable Activities        | 5     | 176,837                    | -                           | 176,837               | 146,452               |
| <b>TOTAL</b>                       |       | <u>183,430</u>             | -                           | <u>183,430</u>        | <u>151,661</u>        |
| <b>NET MOVEMENT IN FUNDS</b>       |       | 18,341                     | -                           | 18,341                | 40,280                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                             |                       |                       |
| Total funds brought forward        | 13    | 142,901                    | -                           | 142,901               | 102,621               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13    | <u><u>161,242</u></u>      | -                           | <u><u>161,242</u></u> | <u><u>142,901</u></u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

**ELECTRONIC IMMIGRATION NETWORK**

Reg Co No 3273715

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**BALANCE SHEET AS AT 31 DECEMBER 2022**

|  | Notes | 2022<br>£             | 2021<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                            |       |                       |                       |
| Tangible Assets                                | 9     | 1,157                 | 1,071                 |
| <b>CURRENT ASSETS</b>                          |       |                       |                       |
| Debtors  | 10    | 14,967                | 10,028                |
| Cash at Bank & in Hand                         |       | 169,694               | 159,954               |
|  |       | <u>184,661</u>        | <u>169,982</u>        |
| <b>LIABILITIES:</b>                            |       |                       |                       |
| Creditors: Amounts falling due within one year | 11    | <u>(24,576)</u>       | <u>(28,152)</u>       |
| <b>NET CURRENT ASSETS</b>                      |       | 160,085               | 141,830               |
| <b>TOTAL NET ASSETS</b>                        |       | <u><u>161,242</u></u> | <u><u>142,901</u></u> |
| <b>THE FUNDS OF THE CHARITY:</b>               |       |                       |                       |
| Restricted Income Funds                        | 14    | -                     | -                     |
| Unrestricted Income Funds                      | 14    | <u>161,242</u>        | <u>142,901</u>        |
|  |       | <u><u>161,242</u></u> | <u><u>142,901</u></u> |

For the year ending 31st December 2021 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

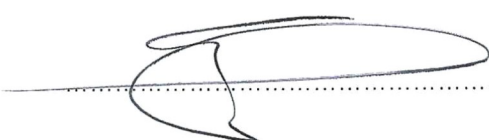
~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee .....  ..... Denise McDowell

Trustee .....  ..... Gary McIndoe

Date: 3rd April 2023

The notes on pages 10 to 16 form part of these accounts.

## ELECTRONIC IMMIGRATION NETWORK

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## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2022

|   | Notes | 2022<br>£      | 2021<br>£      |
|---|-------|----------------|----------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                |                |
| Net movement in funds   |       | 18,341         | 40,280         |
| Add back: depreciation  |       | 845            | 795            |
| Deduct investment income  |       | (370)          | (333)          |
| Decrease/(increase) in debtors  |       | (4,939)        | 12,736         |
| Increase/(decrease) in creditors  |       | (3,576)        | (7,960)        |
| <b>Net cash used in operating activities</b>  |       | <b>10,301</b>  | <b>45,518</b>  |
| <b>Cash flows from investment activities:</b>   |       |                |                |
| Interest  |       | 370            | 333            |
| Purchase of fixed assets  |       | (931)          | (1,286)        |
| <b>Net cash provided by investing activities</b>  |       | <b>(561)</b>   | <b>(953)</b>   |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 9,740          | 44,565         |
| Cash and cash equivalents brought forward   |       | 159,954        | 115,389        |
| <b>Cash and cash equivalents carried forward</b>  |       | <b>169,694</b> | <b>159,954</b> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2022<br>£ |
|---------------------------|-------------------|-----------------|-----------------|
| EIN /HJT Joint Membership | 171,261           |                 | 171,261         |
| EIN Only Membership       | 16,195            |                 | 16,195          |
|                           | <u>187,456</u>    | -               | <u>187,456</u>  |
| Previous Year:            |                   |                 |                 |
|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2021<br>£ |
| EIN /HJT Joint Membership | 167,094           |                 | 167,094         |
| EIN Only Membership       | 13,321            |                 | 13,321          |
|                           | <u>180,415</u>    | -               | <u>180,415</u>  |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2022<br>£ |
|---------------------|-------------------|-----------------|-----------------|
| Website Advertising | 4,400             |                 | 4,400           |
| Experts Directory   | 5,995             |                 | 5,995           |
| HJT Only Membership | 3,550             |                 | 3,550           |
|                     | <u>13,945</u>     | -               | <u>13,945</u>   |
| Previous Year:      |                   |                 |                 |
|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2021<br>£ |
| Website Advertising | 4,025             |                 | 4,025           |
| Experts Directory   | 4,908             |                 | 4,908           |
| HJT Only Membership | 2,260             |                 | 2,260           |
|                     | <u>11,193</u>     | -               | <u>11,193</u>   |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2022<br>£    | 2021<br>£    |
|--------------------|--------------|--------------|
| Salaries and Wages | 3,786        | 2,760        |
| Support Costs      | 2,807        | 2,449        |
|                    | <u>6,593</u> | <u>5,209</u> |
| All unrestricted.  |              |              |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES        | Information    | 2022           | 2021           |
|---|----------------|----------------|----------------|
|   | Services       |                |                |
| <b>Costs directly allocated to activities</b> | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Salaries and Wages                            | 50,686         | 50,686         | 20,476         |
| Pension Costs                                 | 4,357          | 4,357          | 1,841          |
| Staff Travel & Subsistence                    | 658            | 658            | -              |
| Other Staff Expenses                          | 50             | 50             | 93             |
| Guides & Information                          | 5,000          | 5,000          | 4,500          |
| Publications & Subscriptions                  | 36             | 36             | 114            |
| Database & Website                            |                |                |                |
| Indexing, Scanning & Editing                  | 3,300          | 3,300          | 17,400         |
| Website Costs                                 | 10,341         | 10,341         | 3,787          |
| Consultancy                                   | 11,175         | 11,175         | 9,259          |
| HJT Database Fees                             | 60,107         | 60,107         | 62,916         |
| Support Costs                                 | 25,260         | 25,260         | 22,030         |
| Governance Costs                              | 5,867          | 5,867          | 4,036          |
|   | <u>176,837</u> | <u>176,837</u> | <u>146,452</u> |
| Restricted                                    | -              | -              | -              |
| Unrestricted                                  | <u>176,837</u> | <u>176,837</u> | <u>146,452</u> |
|   | <u>176,837</u> | <u>176,837</u> | <u>146,452</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       | Governance   | Total 2022    | Total 2021    |
|--------------------------------|------------------------|---------------|--------------|---------------|---------------|
|                                |                        | Support       |              |               |               |
|                                |                        | £             | £            | £             | £             |
| Salaries and Wages             | Staff Time             | 15,433        | 2,724        | 18,157        | 7,746         |
| Telephone & Internet           | Staff Time             | 100           |              | 100           | 153           |
| IT & Computer Maintenance      | Staff Time             | 334           |              | 334           | 445           |
| Payroll Charges                | Staff Time             | 512           |              | 512           | 409           |
| Printing, Stationery & Postage | Staff Time             | 123           |              | 123           | 429           |
| Insurance                      | Staff Time             | 733           |              | 733           | 714           |
| Rent                           | Staff Time             | 9,383         |              | 9,383         | 9,011         |
| Sundries                       | Staff Time             | 170           |              | 170           | 187           |
| Depreciation                   | Staff Time             | 845           |              | 845           | 795           |
| Bad Debts                      | Staff Time             | (173)         |              | (173)         | 5,626         |
| Minor Equipment                | Staff Time             | 15            |              | 15            | 219           |
| Repairs & Maintenance          | Staff Time             | -             |              | -             | 30            |
| Credit Card Charges            | Staff Time             | 592           |              | 592           | 652           |
| Trustee Meetings & Travel      | Governance             |               | 993          | 993           | -             |
| Accountancy                    | Governance             |               | 2,080        | 2,080         | 2,030         |
| Bank Charges                   | Governance             |               | 70           | 70            | 69            |
| Professional Fees              | Governance             |               | -            | -             | -             |
|                                |                        | <u>28,067</u> | <u>5,867</u> | <u>33,934</u> | <u>28,515</u> |
| Unrestricted                   |                        | <u>28,067</u> | <u>5,867</u> | <u>33,934</u> | <u>28,515</u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**7 ANALYSIS OF STAFF COSTS**

|                       | 2022          | 2021          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Salaries and wages    | 71,801        | 27,638        |
| Social security costs | 3,344         | 3,344         |
| Pensions              | 1,841         | 1,841         |
|                       | <u>76,986</u> | <u>32,823</u> |

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

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number   | Number     |
|----------|----------|------------|
| Services | <u>2</u> | <u>1.5</u> |
|          | <u>2</u> | <u>1.5</u> |

The charity considers its key management personnel comprises the trustees and office manager  
Total employment benefits, including employer pension contributions of key management personnel were £16,749 (2021 £6,158).

**8 INDEPENDENT EXAMINER FEES**

|                              | 2022         | 2021         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Independent Examination Fees | 990          | 945          |
| Other financial services     | 1,602        | 1,494        |
|                              | <u>2,592</u> | <u>2,439</u> |

**9 TANGIBLE FIXED ASSETS**

|                       | Furniture &<br>Equipment | Computer<br>Equipment | Total        |
|-----------------------|--------------------------|-----------------------|--------------|
|                       | £                        | £                     | £            |
| <b>COST</b>           |                          |                       |              |
| At 1 January 2022     | 410                      | 5,479                 | 5,889        |
| Additions             | -                        | 931                   | 931          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2022   | <u>410</u>               | <u>6,410</u>          | <u>6,820</u> |
| <b>DEPRECIATION</b>   |                          |                       |              |
| At 1 January 2022     | 410                      | 4,408                 | 4,818        |
| Charge for Year       | -                        | 845                   | 845          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2022   | <u>410</u>               | <u>5,253</u>          | <u>5,663</u> |
| <b>NET BOOK VALUE</b> |                          |                       |              |
| At 31 December 2022   | <u>-</u>                 | <u>1,157</u>          | <u>1,157</u> |
| At 31 December 2021   | <u>-</u>                 | <u>1,071</u>          | <u>1,071</u> |

**10 DEBTORS**

|               | 2022          | 2021          |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade Debtors | 11,066        | 6,439         |
| Other Debtors | 1,444         | 1,448         |
| Prepayments   | 2,457         | 2,141         |
|               | <u>14,967</u> | <u>10,028</u> |

Debtors and prepayments related to unrestricted funds in both 2022 and 2021.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

| 11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2022          | 2021          |
|---|---------------|---------------|
|   | £             | £             |
| Other Creditors                                     | 2,212         | 3,199         |
| Taxation & Social Security Costs                    | 3,677         | 2,618         |
| Deferred Income                                     | 8,626         | 8,865         |
| Accruals  | 10,061        | 13,470        |
|   | <u>24,576</u> | <u>28,152</u> |

Creditors and accruals relate to unrestricted funds both in 2022 and 2021.

**DEFERRED INCOME**

| Deferred income comprises membership fees in advance. | £            | £            |
|---|--------------|--------------|
| Balance as at 1st January                             | 8,865        | 743          |
| Amount deferred in year                               | 8,626        | 8,865        |
| Amount released in year                               | (8,865)      | (743)        |
| Balance as at 31st December                           | <u>8,626</u> | <u>8,865</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

**13 ANALYSIS OF CHARITABLE FUNDS**

|                     | At 1st Jan<br>2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st<br>Dec 2022 |
|---------------------|--------------------|-----------------------|-----------------------|-----------|---------------------|
|                     | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds: |                    |                       |                       |           |                     |
| General             | 142,901            | 201,771               | (183,430)             |           | 161,242             |
|                     | <u>142,901</u>     | <u>201,771</u>        | <u>(183,430)</u>      | -         | <u>161,242</u>      |
|                     |                    |                       |                       |           |                     |
|                     | At 1st Jan<br>2021 | Incoming<br>Resources | Resources<br>Expended | Transfers | At 31st Dec<br>2021 |
|                     | £                  | £                     | £                     | £         | £                   |
| Unrestricted Funds: |                    |                       |                       |           |                     |
| General             | 102,621            | 191,941               | (151,661)             |           | 142,901             |
|                     | <u>102,621</u>     | <u>191,941</u>        | <u>(151,661)</u>      | -         | <u>142,901</u>      |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Total 2022     | Total 2021     |
|----------------------------------|-----------------------|---------------------|----------------|----------------|
|                                  | £                     | £                   | £              | £              |
| Tangible Fixed Assets            | 1,157                 |                     | 1,157          | 1,562          |
| Cash at Bank & in Hand           | 169,694               |                     | 169,694        | 159,954        |
| Net Current Assets (Liabilities) | (9,609)               |                     | (9,609)        | (18,615)       |
|                                  | <u>161,242</u>        | -                   | <u>161,242</u> | <u>142,901</u> |
|                                  |                       |                     |                |                |
| Previous Year                    | <u>142,901</u>        | -                   | <u>142,901</u> |                |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2022 (none for 2021).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Trustees Andrew Jones and Colin Brown (until 4th April 2022) , are directors of Hillier Jones & Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN : EIN administer the collection of fees on their behalf. HJT has appointed Colin as their representative on the Board of EIN. Details of the transactions can be found on the SOFA and in Notes 2 and 5.

John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**  
**England**  
**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2021**

# **ELECTRONIC IMMIGRATION NETWORK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

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| 8       | BALANCE SHEET                     |
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## **Report of the trustees for the year ended 31<sup>st</sup> December 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2021 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 the 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).

### **Reference and administrative information**

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

### **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 and since the year end were as follows:

#### **Key management personnel: Trustees and Directors**

Gary McIndoe                      *Chair of Trustees*

Colin Brown                      *Treasurer*

Mandeep Sewa

Denise McDowell

Geoffrey Care

Andrew Jones (appointed 27.1.2022)

#### **Office manager**

Alex Ross

#### **Registered Office**

Office 116 Regus

St. James Tower

7 Charlotte Street

Manchester M1 4DZ

#### **Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP

Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex CM13 3BB

**Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

**Structure, governance and management**

EIN is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5<sup>th</sup> November 1996. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 12<sup>th</sup> November 1996.

**Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

**Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

**Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 25 individuals. Trustees may be representatives of

member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one half of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

### **A review of our achievements and performance**

After an extremely difficult 2020, embarking on a period of reflection and planning in order to maintain proper oversight of EIN's affairs, the Trustees met fortnightly during the first quarter of 2021. EIN's staff and board then began the process of reorganisation necessitated by the death of our Chief Executive Shindo Maguire, and Trustee Clyde James.

Important staffing decisions were made, resulting in the recruitment of Office Manager Alex Ross and Legal Director Marianne Nienhuis (from 1 January 2022). The Trustees believe the separating out of certain aspects of Shindo's former role into two part-time positions further strengthens our commitment to robust corporate governance and structuring, while taking account of the small size of the charity.

The website continues to maintain a comprehensive database of primary and secondary legislation in our field of work. The ongoing pandemic remained a cause of concern for the subscription model which is the mainstay of the charity's income, but during 2021 we did not see a marked decrease in our subscriber base. This is a testament to the resilience of the immigration sector, and we pay tribute once again to those legal aid practitioners and organisations who have weathered the Covid storm.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals was once again updated, ready for launch in March 2022. We are grateful to Alison Pickup, Rowena Moffatt and Mark Henderson for their commitment to this online publication which is highly valued by practitioners.

We would like once again to thank John Kelly and Marianne Nienhuis (in her former contractor role) for their continuing and invaluable contribution to the content and technical support for EIN. Thanks also to Claire Bates and Kate Hardman in our back office in Manchester.

### **Financial review**

Our main income continues to be generated from the subscriptions paid by our members. Our pricing structure remained unchanged from the previous financial year.

The site continues to be popular within the sector for advertising job opportunities at reasonable rates.

The experts' directory also brings in a further modest income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year due to temporary changes to our staffing structure.

Total income in the year decreased by just over £11,000 to £191,941 and expenses decreased by £54,301 to £151,661 leaving a surplus of £40,280.

#### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

#### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2021 was £142,901 of which £141,830 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £104,250 at current levels of activity.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

#### **Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

#### **Plans for Future Periods**

We consider the appointment of Alex Ross and Marianne Nienhuis to be central to the charity's plans in 2022 and beyond. Both have already shown tremendous drive in their new roles, and we look forward to developing our offering, within the scope of our charitable aims, in future.

We will continue to keep up with advances in technology to ensure that we provide a fast, efficient and up to date online service, and maintain our position as a leading yet affordable resource for NGOs, not for profit agencies and immigration lawyers in the UK and beyond.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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

The charity trustees (who are also the directors of Electronic Immigration Network for the purposes 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).

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



Gary McIndoe

Trustee

Date: 23<sup>RD</sup> March 2022

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2021, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive  
Beswick, Manchester, M11 3TQ

Date: 23<sup>rd</sup> March 2022

## ELECTRONIC IMMIGRATION NETWORK

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
(incorporating Income and Expenditure Account)

|                                    |              | <b>Restricted</b>                        |                             |                   |                   |
|------------------------------------|--------------|--|-----------------------------|-------------------|-------------------|
|                                    | <b>Notes</b> | <b>Unrestricted<br/>Funds 2021<br/>£</b> | <b>Funds<br/>2021<br/>£</b> | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
| <b>INCOME FROM:</b>                |              |  |                             |                   |                   |
| Charitable Activities              | 2            | 180,415                                  | -                           | 180,415           | 191,773           |
| Other Trading Activities           | 3            | 11,193                                   | -                           | 11,193            | 11,443            |
| Investment Income                  |              | 333                                      | -                           | 333               | 522               |
| <b>TOTAL</b>                       |              | <u>191,941</u>                           | <u>-</u>                    | <u>191,941</u>    | <u>203,738</u>    |
| <b>EXPENDITURE ON:</b>             |              |  |                             |                   |                   |
| Raising Funds                      | 4            | 5,209                                    | -                           | 5,209             | 4,493             |
| Other Charitable Activities        | 5            | 146,452                                  | -                           | 146,452           | 201,469           |
| <b>TOTAL</b>                       |              | <u>151,661</u>                           | <u>-</u>                    | <u>151,661</u>    | <u>205,962</u>    |
| <b>NET MOVEMENT IN FUNDS</b>       |              | 40,280                                   | -                           | 40,280            | (2,224)           |
| <b>RECONCILIATION OF FUNDS</b>     |              |  |                             |                   |                   |
| Total funds brought forward        | 13           | 102,621                                  | -                           | 102,621           | 104,845           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13           | <u>142,901</u>                           | <u>-</u>                    | <u>142,901</u>    | <u>102,621</u>    |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

ELECTRONIC IMMIGRATION NETWORK

Reg Co No 3273715

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BALANCE SHEET AS AT 31 DECEMBER 2021

|  | Notes | 2021<br>£             | 2020<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                            |       |                       |                       |
| Tangible Assets                                | 9     | 1,071                 | 580                   |
| <b>CURRENT ASSETS</b>                          |       |                       |                       |
| Debtors  | 10    | 10,028                | 22,764                |
| Cash at Bank & in Hand                         |       | 159,954               | 115,389               |
|  |       | <u>169,982</u>        | <u>138,153</u>        |
| <b>LIABILITIES:</b>                            |       |                       |                       |
| Creditors: Amounts falling due within one year | 11    | <u>(28,152)</u>       | <u>(36,112)</u>       |
| <b>NET CURRENT ASSETS</b>                      |       | 141,830               | 102,041               |
| <b>TOTAL NET ASSETS</b>                        |       | <u><u>142,901</u></u> | <u><u>102,621</u></u> |
| <b>THE FUNDS OF THE CHARITY:</b>               |       |                       |                       |
| Restricted Income Funds                        | 14    | -                     | -                     |
| Unrestricted Income Funds                      | 14    | <u>142,901</u>        | <u>102,621</u>        |
|  |       | <u><u>142,901</u></u> | <u><u>102,621</u></u> |

For the year ending 31st December 2021 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee



Denise McDowell

Trustee



Colin Brown

Date: 23rd March 2022

The notes on pages 10 to 16 form part of these accounts.

## ELECTRONIC IMMIGRATION NETWORK

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## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2021

|   | Notes | 2021<br>£             | 2020<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                       |                       |
| Net movement in funds   |       | 40,280                | (2,224)               |
| Add back: depreciation  |       | 795                   | 367                   |
| Deduct investment income  |       | (333)                 | (522)                 |
| Decrease/(increase) in debtors  |       | 12,736                | (11,972)              |
| Increase/(decrease) in creditors  |       | (7,960)               | 26,667                |
| <b>Net cash used in operating activities</b>  |       | <u>45,518</u>         | <u>12,316</u>         |
| <b>Cash flows from investment activities:</b>   |       |                       |                       |
| Interest  |       | 333                   | 522                   |
| Purchase of fixed assets  |       | (1,286)               | (428)                 |
| <b>Net cash provided by investing activities</b>  |       | <u>(953)</u>          | <u>94</u>             |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 44,565                | 12,410                |
| Cash and cash equivalents brought forward   |       | 115,389               | 102,979               |
| <b>Cash and cash equivalents carried forward</b>  |       | <u><u>159,954</u></u> | <u><u>115,389</u></u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2021<br>£ |
|---------------------------|-------------------|-----------------|-----------------|
| EIN /HJT Joint Membership | 167,094           |                 | 167,094         |
| EIN Only Membership       | 13,321            |                 | 13,321          |
|                           | <u>180,415</u>    | -               | <u>180,415</u>  |
| Previous Year:            |                   |                 |                 |
|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2020<br>£ |
| EIN /HJT Joint Membership | 172,284           |                 | 172,284         |
| EIN Only Membership       | 19,489            |                 | 19,489          |
|                           | <u>191,773</u>    | -               | <u>191,773</u>  |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2021<br>£ |
|---------------------|-------------------|-----------------|-----------------|
| Website Advertising | 4,025             |                 | 4,025           |
| Experts Directory   | 4,908             |                 | 4,908           |
| HJT Only Membership | 2,260             |                 | 2,260           |
|                     | <u>11,193</u>     | -               | <u>11,193</u>   |
| Previous Year:      |                   |                 |                 |
|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2020<br>£ |
| Website Advertising | 3,480             |                 | 3,480           |
| Experts Directory   | 3,735             |                 | 3,735           |
| HJT Only Membership | 4,228             |                 | 4,228           |
|                     | <u>11,443</u>     | -               | <u>11,443</u>   |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2021<br>£    | 2020<br>£    |
|--------------------|--------------|--------------|
| Salaries and Wages | 2,760        | 2,373        |
| Support Costs      | 2,449        | 2,120        |
|                    | <u>5,209</u> | <u>4,493</u> |
| All unrestricted.  |              |              |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES | Information    | 2021           | 2020           |
|--|----------------|----------------|----------------|
|  | Services       |                |                |
| Costs directly allocated to activities | £              | £              | £              |
| Salaries and Wages                     | 20,476         | 20,476         | 64,517         |
| Pension Costs                          | 1,841          | 1,841          | 4,286          |
| Staff Travel & Subsistence             | -              | -              | 229            |
| Other Staff Expenses                   | 93             | 93             | 103            |
| Guides & Information                   | 4,500          | 4,500          | 3,950          |
| Publications & Subscriptions           | 114            | 114            | 169            |
| Database & Website                     |                |                |                |
| Indexing, Scanning & Editing           | 17,400         | 17,400         | 14,175         |
| Website Costs                          | 3,787          | 3,787          | 6,565          |
| Consultancy                            | 9,259          | 9,259          | 6,922          |
| HJT Database Fees                      | 62,916         | 62,916         | 61,024         |
| Support Costs                          | 22,030         | 22,030         | 19,077         |
| Governance Costs                       | 4,036          | 4,036          | 20,452         |
|  | <u>146,452</u> | <u>146,452</u> | <u>201,469</u> |
| Restricted                             | -              | -              | -              |
| Unrestricted                           | <u>146,452</u> | <u>146,452</u> | <u>201,469</u> |
|  | <u>146,452</u> | <u>146,452</u> | <u>201,469</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       | Governance   | Total 2021    | Total 2020    |
|--------------------------------|------------------------|---------------|--------------|---------------|---------------|
|                                |                        | Support       |              |               |               |
|                                |                        | £             | £            | £             | £             |
| Salaries and Wages             | Staff Time             | 5,809         | 1,937        | 7,746         | 21,838        |
| Telephone & Internet           | Staff Time             | 153           |              | 153           | 1,167         |
| IT & Computer Maintenance      | Staff Time             | 445           |              | 445           | 487           |
| Payroll Charges                | Staff Time             | 409           |              | 409           | 454           |
| Printing, Stationery & Postage | Staff Time             | 429           |              | 429           | 680           |
| Insurance                      | Staff Time             | 714           |              | 714           | 712           |
| Rent                           | Staff Time             | 9,011         |              | 9,011         | 8,664         |
| Sundries                       | Staff Time             | 187           |              | 187           | 26            |
| Depreciation                   | Staff Time             | 795           |              | 795           | 367           |
| Bad Debts                      | Staff Time             | 5,626         |              | 5,626         | 4,502         |
| Minor Equipment                | Staff Time             | 219           |              | 219           | 20            |
| Repairs & Maintenance          | Staff Time             | 30            |              | 30            | -             |
| Credit Card Charges            | Staff Time             | 652           |              | 652           | 559           |
| Trustee Meetings & Travel      | Governance             |               | -            | -             | 121           |
| Accountancy                    | Governance             |               | 2,030        | 2,030         | 1,985         |
| Bank Charges                   | Governance             |               | 69           | 69            | 54            |
| Professional Fees              | Governance             |               | -            | -             | 13            |
|                                |                        | <u>24,479</u> | <u>4,036</u> | <u>28,515</u> | <u>41,649</u> |
| Unrestricted                   |                        | <u>24,479</u> | <u>4,036</u> | <u>28,515</u> | <u>41,649</u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

## 7 ANALYSIS OF STAFF COSTS

|                       | 2021          | 2020          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Salaries and wages    | 27,638        | 86,810        |
| Social security costs | 3,344         | 1,919         |
| Pensions              | 1,841         | 4,285         |
|                       | <u>32,823</u> | <u>93,014</u> |

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

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number     | Number   |
|----------|------------|----------|
| Services | 1.5        | 3        |
|          | <u>1.5</u> | <u>3</u> |

The charity considers its key management personnel comprises the trustees and office manager (2020 Chief Executive Officer). Total employment benefits, including employer pension contributions of key management personnel were £6,158 (2020 £73,116 including a contractual notice payment).

## 8 INDEPENDENT EXAMINER FEES

|                              | 2021         | 2020         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Independent Examination Fees | 945          | 945          |
| Other financial services     | 1,494        | 1,494        |
|                              | <u>2,439</u> | <u>2,439</u> |

## 9 TANGIBLE FIXED ASSETS

|                       | Furniture & Equipment | Computer Equipment | Total        |
|-----------------------|-----------------------|--------------------|--------------|
|                       | £                     | £                  | £            |
| <b>COST</b>           |                       |                    |              |
| At 1 January 2021     | 410                   | 7,193              | 7,603        |
| Additions             | -                     | 1,286              | 1,286        |
| Disposals             | -                     | (3,000)            | (3,000)      |
| At 31 December 2021   | <u>410</u>            | <u>5,479</u>       | <u>5,889</u> |
| <b>DEPRECIATION</b>   |                       |                    |              |
| At 1 January 2021     | 410                   | 6,613              | 7,023        |
| Charge for Year       | -                     | 795                | 795          |
| Disposals             | -                     | (3,000)            | (3,000)      |
| At 31 December 2021   | <u>410</u>            | <u>4,408</u>       | <u>4,818</u> |
| <b>NET BOOK VALUE</b> |                       |                    |              |
| At 31 December 2021   | -                     | 1,071              | 1,071        |
| At 31 December 2020   | -                     | <u>580</u>         | <u>580</u>   |

## 10 DEBTORS

|               | 2021          | 2020          |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade Debtors | 6,439         | 18,910        |
| Other Debtors | 1,448         | 1,448         |
| Prepayments   | 2,141         | 2,406         |
|               | <u>10,028</u> | <u>22,764</u> |

Debtors and prepayments related to unrestricted funds in both 2021 and 2020.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

| 11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2021          | 2020          |
|---|---------------|---------------|
|   | £             | £             |
| Other Creditors                                     | 3,199         | 2,023         |
| Taxation & Social Security Costs                    | 2,618         | 4,421         |
| Deferred Income                                     | 8,865         | 743           |
| Accruals  | 13,470        | 28,925        |
|   | <u>28,152</u> | <u>36,112</u> |

Creditors and accruals relate to unrestricted funds both in 2021 and 2020.

**DEFERRED INCOME**

| Deferred income comprises membership fees in advance. | £            | £          |
|---|--------------|------------|
| Balance as at 1st January                             | 743          | -          |
| Amount deferred in year                               | 8,865        | 743        |
| Amount released in year                               | (743)        | -          |
| Balance as at 31st December                           | <u>8,865</u> | <u>743</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

**13 ANALYSIS OF CHARITABLE FUNDS**

|                     | At 1st Jan<br>2021<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | At 31st<br>Dec 2021<br>£ |
|---------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Unrestricted Funds: |                         |                            |                            |                |                          |
| General             | 102,621                 | 191,941                    | (151,661)                  |                | 142,901                  |
|                     | <u>102,621</u>          | <u>191,941</u>             | <u>(151,661)</u>           | -              | <u>142,901</u>           |
|                     |                         |                            |                            |                |                          |
|                     | At 1st Jan<br>2020<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | At 31st Dec<br>2020<br>£ |
| Unrestricted Funds: |                         |                            |                            |                |                          |
| General             | 104,845                 | 203,738                    | (205,962)                  |                | 102,621                  |
|                     | <u>104,845</u>          | <u>203,738</u>             | <u>(205,962)</u>           | -              | <u>102,621</u>           |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2021<br>£ | Total 2020<br>£ |
|----------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| Tangible Fixed Assets            | 1,071                      |                          | 1,071           | 641             |
| Cash at Bank & in Hand           | 159,954                    |                          | 159,954         | 115,389         |
| Net Current Assets (Liabilities) | (18,124)                   |                          | (18,124)        | (13,409)        |
|                                  | <u>142,901</u>             | -                        | <u>142,901</u>  | <u>102,621</u>  |
| Previous Year                    | <u>102,621</u>             | -                        | <u>102,621</u>  |                 |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2021 (none for 2020).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Colin Brown, Treasurer and Trustee of EIN, is a director (non-shareholder) of Hillier Jones Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN: EIN administer the collection of fees on their behalf. HJT has appointed Colin as their representative on the Board of EIN. Details of the transactions can be found on the SOFA and in Notes 2 and 5.

John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**19 POST BALANCE SHEET EVENTS**

The charity has all its resources available online and has been able to continue to provide its services despite the restrictions imposed as a result of the Covid 19 pandemic.

**ELECTRONIC IMMIGRATION NETWORK**

England & Wales - Charity number 1059147

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# Accounts

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**ELECTRONIC IMMIGRATION NETWORK**

**COMPANY REGISTRATION NUMBER: 3273715**  
**England**  
**CHARITY REGISTRATION NUMBER: 1059147**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2020**

# ELECTRONIC IMMIGRATION NETWORK

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

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| 9       | BALANCE SHEET                     |
| 10      | STATEMENT OF CASH FLOWS           |
| 11 - 17 | NOTES TO THE ACCOUNTS             |

## Report of the trustees for the year ended 31<sup>st</sup> December 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> December 2020 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 the 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).

### Reference and administrative information

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

### 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 and since the year end were as follows:

### Key management personnel: Trustees and Directors

|                 |  |
|-----------------|--|
| Gary McIndoe    | <i>Chair of Trustees</i>                     |
| Colin Brown     | <i>Treasurer</i>                             |
| Mandeep Sewa    |  |
| Denise McDowell |  |
| Clyde James     | <i>(until 28<sup>th</sup> December 2020)</i> |
| Geoffrey Care   |  |

### Senior managers

|                |  |
|----------------|--|
| Shindo Maguire | <i>Chief Executive Officer &amp; Company Secretary</i><br><i>(until 28<sup>th</sup> December 2020)</i> |
|----------------|--|

### Registered Office

Barnett House  
6<sup>th</sup> Floor, 53 Fountain Street  
Manchester  
M2 2AN

### Independent Examiners

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP

Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex CM13 3BB

**Objectives and activities**

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

**Structure, governance and management**

EIN is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5<sup>th</sup> November 1996. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 12<sup>th</sup> November 1996.

**Appointment of trustees**

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

**Trustee induction and training**

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

## **Organisation**

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 25 individuals. Trustees may be representatives of member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one half of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

## **A review of our achievements and performance**

2020 was a tumultuous year for EIN. Sadly, in early 2020 our Chief Executive Shindo Maguire was diagnosed with a rare cancer, for which she received treatment during the year. Shindo was able, with the trustees' support, to continue at the helm of the organisation while undergoing radiotherapy and later chemotherapy. In December Shindo's doctors advised her that treatment was not working, and we were heartbroken when, on 28<sup>th</sup> December 2020, Shindo passed away.

She was the mainstay of the organisation for 10 years, and will be greatly missed by us all.

In a further sad twist, the trustees learned in early 2021 that our colleague Clyde James had also passed away, from a Covid-related illness, on the same day as Shindo. Clyde's contribution to the leadership of EIN will also be sorely missed.

The website continues to maintain a comprehensive database of primary and secondary legislation in our field of work. The pandemic of 2020 was a cause of concern for the subscription model which is the mainstay of the charity's income, but during the year we did not see marked decrease in our subscriber base. This is a testament to the resilience of the immigration sector, and we pay tribute in particular to those legal aid practitioners and organisations who have weathered the Covid storm.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

During 2020 the migration of the website to a Drupal 8 platform was consolidated and is working well.

We have continued to add to our 'themed pages' section in the Resources part of the database which brings together relevant case law, legislation and policy issues such as deportation, trafficking and statelessness.

The Best Practice Guide to Asylum and Human Rights Appeals has once again been updated, ready for launch in March 2021. We are grateful to Alison Pickup, Mark Henderson and in particular

Rowena Moffatt for their commitment to this online publication which is highly valued by practitioners.

We would like once again to thank John Kelly and Marianne Nienhuis for their continuing and invaluable contribution to the content and technical support for EIN.

Thanks to acting office manager Claire Bates and her colleague Kate Hardman in our back office in Manchester. They have coped admirably with the need to work remotely.

We would also like once again to thank Garden Court Chambers for their generous support of EIN in providing accommodation for trustees' meetings until lockdown earlier in the year.

### **Financial review**

Our income is generated from subscriptions paid by our members. In November 2019 we took the decision for a modest price increase following the completion of a major investment in upgrading to the Drupal 8 platform with prices becoming effective from 1 January 2020.

The site is popular within the sector for advertising job opportunities at reasonable rates.

The experts' directory also brings in a modest income.

EIN finances remain stable and viable and we are pleased that our bid for renewing a contract with the Ministry of Justice has been successful for the period 1 April 2020 to 31 March 2024.

Total income in the year increased by just over £19,000 to £203,738 and expenses decreased by £1,651 to £205,962 leaving a small deficit of £2,224.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> December 2020 was £102,621 of which £102,041 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £95,000 at current levels of activity, allowing for some infrastructure development.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

### **Risk management**

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

### **Plans for Future Periods**

We plan to keep up with advances in technology to ensure that we provide a fast, efficient and up to date online service. Having completed the upgrade to Drupal 8 we now concentrate on fine tuning any issues that arise. We are keen to maintain our position as a leading yet affordable resource for NGO's, not for profit agencies and immigration lawyers in the UK and beyond.

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

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

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

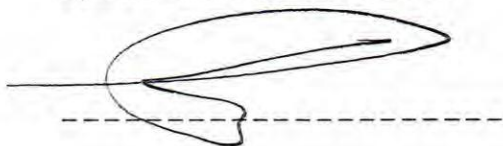
The charity trustees (who are also the directors of Electronic Immigration Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

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, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

A handwritten signature in black ink, appearing to be 'Gary McIndoe', is written over a solid horizontal line. A dashed horizontal line is positioned directly below the solid line, serving as a baseline for the signature.

Gary McIndoe  
Trustee

Date: 26<sup>th</sup> February 2021

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31<sup>st</sup> December 2020, which are set out on pages 8 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

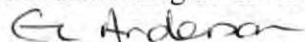
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive  
Beswick, Manchester, M11 3TQ

Date: 26<sup>th</sup> February 2021

## ELECTRONIC IMMIGRATION NETWORK

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(incorporating Income and Expenditure Account)

|                                    | Notes | Unrestricted<br>Funds 2020<br>£ | Restricted<br>Funds 2020<br>£ | 2020<br>£      | 2019<br>£      |
|------------------------------------|-------|---------------------------------|-------------------------------|----------------|----------------|
| <b>INCOME FROM:</b>                |       |                                 |                               |                |                |
| Charitable Activities              | 2     | 191,773                         | -                             | 191,773        | 171,637        |
| Other Trading Activities           | 3     | 11,443                          | -                             | 11,443         | 11,669         |
| Investment Income                  |       | 522                             | -                             | 522            | 690            |
| <b>TOTAL</b>                       |       | <u>203,738</u>                  | <u>-</u>                      | <u>203,738</u> | <u>183,996</u> |
| <b>EXPENDITURE ON:</b>             |       |                                 |                               |                |                |
| Raising Funds                      | 4     | 4,493                           | -                             | 4,493          | 3,687          |
| Other Charitable Activities        | 5     | 201,469                         | -                             | 201,469        | 203,926        |
| <b>TOTAL</b>                       |       | <u>205,962</u>                  | <u>-</u>                      | <u>205,962</u> | <u>207,613</u> |
| <b>NET MOVEMENT IN FUNDS</b>       |       | (2,224)                         | -                             | (2,224)        | (23,617)       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                 |                               |                |                |
| Total funds brought forward        | 13    | 104,845                         | -                             | 104,845        | 128,462        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 13    | <u>102,621</u>                  | <u>-</u>                      | <u>102,621</u> | <u>104,845</u> |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

ELECTRONIC IMMIGRATION NETWORK

Reg Co No 3273715

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BALANCE SHEET AS AT 31 DECEMBER 2020

|  | Notes | 2020<br>£ | 2019<br>£ |
|--|-------|-----------|-----------|
| <b>FIXED ASSETS</b>                            |       |           |           |
| Tangible Assets                                | 9     | 580       | 519       |
| <b>CURRENT ASSETS</b>                          |       |           |           |
| Debtors  | 10    | 22,764    | 10,792    |
| Cash at Bank & in Hand                         |       | 115,389   | 102,979   |
|  |       | 138,153   | 113,771   |
| <b>LIABILITIES:</b>                            |       |           |           |
| Creditors: Amounts falling due within one year | 11    | (36,112)  | (9,445)   |
| <b>NET CURRENT ASSETS</b>                      |       | 102,041   | 104,326   |
| <b>TOTAL NET ASSETS</b>                        |       | 102,621   | 104,845   |
| <b>THE FUNDS OF THE CHARITY:</b>               |       |           |           |
| Restricted Income Funds                        | 14    | -         | -         |
| Unrestricted Income Funds                      | 14    | 102,621   | 104,845   |
|  |       | 102,621   | 104,845   |

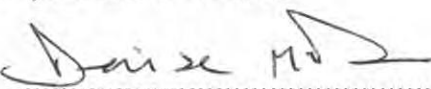
For the year ending 31st December 2019 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee  ..... Denise McDowell

Trustee  ..... Colin Brown

Date: 26th February 2021

The notes on pages 11 to 17 form part of these accounts.

## ELECTRONIC IMMIGRATION NETWORK

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## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2020

|   | Notes | 2020<br>£             | 2019<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |       |                       |                       |
| Net movement in funds   |       | (2,224)               | (23,617)              |
| Add back: depreciation  |       | 367                   | 261                   |
| Deduct investment income  |       | (522)                 | (690)                 |
| Decrease/(increase) in debtors  |       | (11,972)              | (3,854)               |
| Increase/(decrease) in creditors  |       | 26,667                | (2,168)               |
| <b>Net cash used in operating activities</b>  |       | <u>12,316</u>         | <u>(30,068)</u>       |
| <b>Cash flows from investment activities:</b>   |       |                       |                       |
| Interest  |       | 522                   | 690                   |
| Purchase of fixed assets  |       | (428)                 | (779)                 |
| <b>Net cash provided by investing activities</b>  |       | <u>94</u>             | <u>(89)</u>           |
| Increase/(decrease) in cash and cash equivalents during the year                          |       | 12,410                | (30,157)              |
| Cash and cash equivalents brought forward   |       | 102,979               | 133,136               |
| <b>Cash and cash equivalents carried forward</b>  |       | <u><u>115,389</u></u> | <u><u>102,979</u></u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

|                       |                |
|-----------------------|----------------|
| Computer Equipment    | 33.33% on cost |
| Furniture & Equipment | 33.33% on cost |

Website development costs are charged against expenditure as incurred.

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

**(j) Pensions**

The charity currently administers contributions to a pension schemes on behalf of individuals.

The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**(m) 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.

**2 INCOMING FROM CHARITABLE ACTIVITIES**

|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2020<br>£ |
|---------------------------|-------------------|-----------------|-----------------|
| EIN /HJT Joint Membership | 172,284           |                 | 172,284         |
| EIN Only Membership       | 19,489            |                 | 19,489          |
|                           | <u>191,773</u>    | -               | <u>191,773</u>  |

Previous Year:

|                           | Unrestricted<br>£ | Restricted<br>£ | Total 2019<br>£ |
|---------------------------|-------------------|-----------------|-----------------|
| EIN /HJT Joint Membership | 153,670           |                 | 153,670         |
| EIN Only Membership       | 17,967            |                 | 17,967          |
|                           | <u>171,637</u>    | -               | <u>171,637</u>  |

**3 INCOME FROM TRADING ACTIVITIES**

|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2020<br>£ |
|---------------------|-------------------|-----------------|-----------------|
| Website Advertising | 3,480             |                 | 3,480           |
| Experts Directory   | 3,735             |                 | 3,735           |
| HJT Only Membership | 4,228             |                 | 4,228           |
|                     | <u>11,443</u>     | -               | <u>11,443</u>   |

Previous Year:

|                     | Unrestricted<br>£ | Restricted<br>£ | Total 2019<br>£ |
|---------------------|-------------------|-----------------|-----------------|
| Website Advertising | 4,945             |                 | 4,945           |
| Experts Directory   | 3,842             |                 | 3,842           |
| HJT Only Membership | 2,882             |                 | 2,882           |
|                     | <u>11,669</u>     | -               | <u>11,669</u>   |

**4 EXPENDITURE ON RAISING FUNDS**

|                    | 2020<br>£    | 2019<br>£    |
|--------------------|--------------|--------------|
| Salaries and Wages | 2,373        | 2,090        |
| Support Costs      | 2,120        | 1,597        |
|                    | <u>4,493</u> | <u>3,687</u> |

All unrestricted.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

| 5 EXPENDITURE ON CHARITABLE ACTIVITIES        | Information    | 2020           | 2019           |
|---|----------------|----------------|----------------|
|   | Services       | £              | £              |
| <b>Costs directly allocated to activities</b> | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Salaries and Wages                            | 64,517         | 64,517         | 49,841         |
| Pension Costs                                 | 4,286          | 4,286          | 4,066          |
| Recruitment                                   | -              | -              | 750            |
| Staff Travel & Subsistence                    | 229            | 229            | 2,622          |
| Staff Training                                | -              | -              | 270            |
| Other Staff Expenses                          | 103            | 103            | 297            |
| Guides & Information                          | 3,950          | 3,950          | 750            |
| Publications & Subscriptions                  | 169            | 169            | 165            |
| Database & Website                            |                |                |                |
| Indexing, Scanning & Editing                  | 14,175         | 14,175         | 15,700         |
| Website Costs                                 | 6,565          | 6,565          | 35,141         |
| Consultancy                                   | 6,922          | 6,922          | 7,350          |
| HJT Database Fees                             | 61,024         | 61,024         | 54,810         |
| Support Costs                                 | 19,077         | 19,077         | 14,370         |
| Governance Costs                              | 20,452         | 20,452         | 17,794         |
|   | <u>201,469</u> | <u>201,469</u> | <u>203,926</u> |
| Restricted                                    | -              | -              | -              |
| Unrestricted                                  | <u>201,469</u> | <u>201,469</u> | <u>203,926</u> |
|   | <u>201,469</u> | <u>201,469</u> | <u>203,926</u> |

## 6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

|                                | Basis of Apportionment | General       | Governance    | Total 2020    | Total 2019    |
|--------------------------------|------------------------|---------------|---------------|---------------|---------------|
|                                |                        | Support       | £             | £             | £             |
| Salaries and Wages             | Staff Time             | 3,559         | 18,279        | 21,838        | 15,879        |
| Telephone & Internet           | Staff Time             | 1,167         |               | 1,167         | 1,367         |
| IT & Computer Maintenance      | Staff Time             | 487           |               | 487           | 308           |
| Payroll Charges                | Staff Time             | 454           |               | 454           | 436           |
| Printing, Stationery & Postage | Staff Time             | 680           |               | 680           | 966           |
| Insurance                      | Staff Time             | 712           |               | 712           | 691           |
| Rent & Council Tax             | Staff Time             | 8,664         |               | 8,664         | 8,351         |
| Sundries                       | Staff Time             | 26            |               | 26            | 3             |
| Depreciation                   | Staff Time             | 367           |               | 367           | 261           |
| Bad Debts                      | Staff Time             | 4,502         |               | 4,502         | -             |
| Minor Equipment                | Staff Time             | 20            |               | 20            | 48            |
| Hospitality                    | Staff Time             | -             |               | -             | 17            |
| Credit Card Charges            | Staff Time             | 559           |               | 559           | 384           |
| Trustee Meetings & Travel      | Governance             |               | 121           | 121           | 1,620         |
| Away Day                       | Governance             |               | -             | -             | 1,390         |
| Accountancy                    | Governance             |               | 1,985         | 1,985         | 1,970         |
| Bank Charges                   | Governance             |               | 54            | 54            | 57            |
| Legal Fees                     | Governance             |               | -             | -             | -             |
| Professional Fees              | Governance             |               | 13            | 13            | 13            |
|                                |                        | <u>21,197</u> | <u>20,452</u> | <u>41,649</u> | <u>33,761</u> |
| Unrestricted                   |                        | <u>21,197</u> | <u>20,452</u> | <u>41,649</u> | <u>33,761</u> |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**7 ANALYSIS OF STAFF COSTS**

|                       | <b>2020</b>   | <b>2019</b>   |
|-----------------------|---------------|---------------|
|                       | <b>£</b>      | <b>£</b>      |
| Salaries and wages    | 86,810        | 64,737        |
| Social security costs | 1,919         | 3,073         |
| Pensions              | 4,285         | 4,066         |
|                       | <u>93,014</u> | <u>71,876</u> |

Employees receiving emoluments, excluding employer pension contributions of more than £60,000.  
 Number of Employees 1 £60,000-£70000

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

|          | Number   | Number   |
|----------|----------|----------|
| Services | <u>3</u> | <u>2</u> |
|          | <u>3</u> | <u>2</u> |

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. Total employment benefits, including employer pension contributions of key management personnel were £73,116 (2019 £50,979). This includes a contractual notice payment.

**8 INDEPENDENT EXAMINER FEES**

|                              | <b>2020</b>  | <b>2019</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Independent Examination Fees | 945          | 900          |
| Other financial services     | 1,495        | 1,506        |
|                              | <u>2,440</u> | <u>2,406</u> |

**9 TANGIBLE FIXED ASSETS**

|                       | Furniture &<br>Equipment | Computer<br>Equipment | Total        |
|-----------------------|--------------------------|-----------------------|--------------|
|                       | £                        | £                     | £            |
| <b>COST</b>           |                          |                       |              |
| At 1 January 2020     | 410                      | 6,765                 | 7,175        |
| Additions             | -                        | 428                   | 428          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2020   | <u>410</u>               | <u>7,193</u>          | <u>7,603</u> |
| <b>DEPRECIATION</b>   |                          |                       |              |
| At 1 January 2020     | 410                      | 6,246                 | 6,656        |
| Charge for Year       | -                        | 367                   | 367          |
| Disposals             | -                        | -                     | -            |
| At 31 December 2020   | <u>410</u>               | <u>6,613</u>          | <u>7,023</u> |
| <b>NET BOOK VALUE</b> |                          |                       |              |
| At 31 December 2020   | <u>-</u>                 | <u>580</u>            | <u>580</u>   |
| At 31 December 2019   | <u>-</u>                 | <u>519</u>            | <u>519</u>   |

**10 DEBTORS**

|               | <b>2020</b>   | <b>2019</b>   |
|---------------|---------------|---------------|
|               | <b>£</b>      | <b>£</b>      |
| Trade Debtors | 18,910        | 7,681         |
| Other Debtors | 1,448         | 1,468         |
| Prepayments   | 2,406         | 1,643         |
|               | <u>22,764</u> | <u>10,792</u> |

Debtors and prepayments related to unrestricted funds in both 2020 and 2019.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

| 11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2020          | 2019         |
|---|---------------|--------------|
|   | £             | £            |
| Other Creditors                                     | 2,023         | 1,242        |
| Taxation & Social Security Costs                    | 4,421         | 1,890        |
| Deferred Income                                     | 743           | -            |
| Accruals  | 28,925        | 6,313        |
|   | <u>36,112</u> | <u>9,445</u> |

Creditors and accruals relate to unrestricted funds both in 2020 and 2019.

**DEFERRED INCOME**

Deferred income comprises membership fees in advance.

|                             | £          | £        |
|-----------------------------|------------|----------|
| Balance as at 1st January   | -          | -        |
| Amount deferred in year     | 743        | -        |
| Balance as at 31st December | <u>743</u> | <u>-</u> |

**12 TRUSTEES' EXPENSES**

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period. Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

|                        |             |           |
|------------------------|-------------|-----------|
| Travel & Accommodation | <u>£121</u> | 1 trustee |
|------------------------|-------------|-----------|

**13 ANALYSIS OF CHARITABLE FUNDS**

|                              | At 1st Jan<br>2020<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | At 31st<br>Dec 2020<br>£ |
|------------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Unrestricted Funds:          |                         |                            |                            |                |                          |
| General                      | 104,845                 | 203,738                    | (205,962)                  |                | 102,621                  |
|                              | <u>104,845</u>          | <u>203,738</u>             | <u>(205,962)</u>           | -              | <u>102,621</u>           |
|                              |                         |                            |                            |                |                          |
|                              | At 1st Jan<br>2019<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | At 31st Dec<br>2019<br>£ |
| Unrestricted Funds:          |                         |                            |                            |                |                          |
| General                      | 123,533                 | 183,996                    | (202,684)                  |                | 104,845                  |
| Designated - website upgrade | 4,929                   |                            | (4,929)                    |                | -                        |
|                              | <u>128,462</u>          | <u>183,996</u>             | <u>(207,613)</u>           | -              | <u>104,845</u>           |

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2020<br>£ | Total 2019<br>£ |
|----------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| Tangible Fixed Assets            | 580                        |                          | 580             | 519             |
| Cash at Bank & in Hand           | 115,389                    |                          | 115,389         | 102,979         |
| Net Current Assets (Liabilities) | (13,348)                   |                          | (13,348)        | 1,347           |
|                                  | <u>102,621</u>             | -                        | <u>102,621</u>  | <u>104,845</u>  |
|                                  |                            |                          |                 |                 |
| Previous Year                    | <u>104,845</u>             | -                        | <u>104,845</u>  |                 |

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**15 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31st December 2020 (none for 2019).

**16 CONTROL OF THE COMPANY**

Control of the company lies with the volunteer trustees named on Page 1.

**17 RELATED PARTIES**

Colin Brown, Treasurer and Trustee of EIN, is a director (non-shareholder) of Hillier Jones Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN: EIN administer the collection of fees on their behalf. HJT has appointed Colin as their representative on the Board of EIN. Details of the transactions can be found on the SOFA and in Notes 2 and 5.

John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

**18 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

**19 POST BALANCE SHEET EVENTS**

The charity has all its resources available online and has been able to continue to provide its services despite the restrictions imposed as a result of the Covid 19 pandemic.