

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (THE AIRE CENTRE)

England & Wales · Charity number 1090336

Details

Other names	ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (AIRE), THE AIRE CENTRE
Status	Registered
Legal form	Charitable company
Company number	02824400
Registered	2002-01-30
Register	View on the Charity Commission register

Contact

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Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE:-(A) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE SOUND ADMINISTRATION OF THE LAW AMONG STATES WHICH HAVE RATIFIED THE EUROPEAN CONVENTION FOR THE PROTECTION OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOM ("THE EUROPEAN CONVENTION") AND/OR TREATIES ESTABLISHING AND REGULATING THE EUROPEAN UNION ("THE EU TREATIES") IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING SPECIALIST LEGAL ADVICE, AND REPRESENTATION TO PEOPLE WHO ARE UNABLE TO OBTAIN LEGAL REPRESENTATION FROM THEIR OWN RESOURCES, IN CASES WHERE IT IS APPREHENDED THAT THE LAW OF ANY SUCH STATE IS IN BREACH OF ITS OBLIGATIONS UNDER THE EUROPEAN CONVENTION OR THE EU TREATIES.(B) TO RELIEVE POVERTY BY PROVIDING LEGAL REPRESENTATION AND/OR ADVICE FOR PERSONS WHO ARE UNABLE TO OBTAIN LEGAL REPRESENTATION FROM THEIR OWN RESOURCES.(C) TO ADVANCE THE EDUCATION AND TRAINING OF THE PUBLIC (AND PARTICULARLY BUT WITHOUT LIMITATION THE JUDICIARY AND MEMBERS OF THE LEGAL PROFESSION) IN INTERNATIONAL AND HUMAN RIGHTS LAW HAVING REGARD IN PARTICULAR (BUT WITHOUT LIMITATION) TO THE EUROPEAN CONVENTION AND THE EU TREATIES.

Activities: Providing advice on individual rights in Europe.Providing training on aspects of EU and ECHR human rights lawPro bono advocacy at the European Court of Human Rights

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Albania
- Bosnia And Herzegovina
- Kosovo
- Macedonia
- Montenegro
- Serbia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,857,127	£1,978,186	£356,480	7
2024-03-31	£1,398,441	£1,534,995	£477,539	8
2023-03-31	£1,583,790	£1,520,938	£614,093	8
2022-03-31	£1,467,798	£1,465,063	£551,241	8
2021-03-31	£1,544,594	£1,301,375	£548,506	9

Trustees

Name	Role	Appointed
Paul Yates	Chair	2018-10-12
Dr Jason Pobjoy		2018-10-17
Duncan Price		2015-03-10
Emma Mockford		2018-10-17
Francesca Cooney		2019-07-08
Jago Russell		2019-07-08
Kehinde Sonuga		2019-07-08
Michael Quayle		2018-10-17

Accounts

REGISTERED COMPANY NUMBER: 02824400 (England and Wales)
REGISTERED CHARITY NUMBER: 1090336

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

Advice On Individual Rights in Europe
(A company limited by guarantee)

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for the Year Ended 31 March 2025

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2025, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

OUR PURPOSE AND ACTIVITIES

Our vision:

- All people should be able to enjoy their fundamental rights under European law.

Our values:

- We believe in deploying our unique expertise in European law in the most impactful way.
- We believe in collaboration with other organisations.
- We believe in maintaining our independence.

Our mission

We use the power of European law to protect fundamental rights.

We do this by:

- (1) providing expert **advice** on European law,
- (2) conducting **litigation** in cases where fundamental European rights are at stake,
- (3) undertaking **policy** work, training, and technical assistance to promote standard setting and the sound development of the law, and
- (4) operating a well-resourced and purposeful organisation for the benefit of those seeking to enjoy their fundamental European rights.

Strategic goals 2019-24

Following consultation with external stakeholders and staff, the AIRE Centre produced a 5-year Strategic Plan (2019-24). The Strategic Plan contains 4 overarching goals, aligned our the four pillars of our mission.

- Goal 1: Increasing and focusing provision of quality advice.
- Goal 2: Tackling breaches of fundamental European rights through litigation.
- Goal 3: Defend and develop fundamental European rights through policy work.
- Goal 4: To operate a well-resourced and purposeful organisation.

Under each of these goals, we have more specific targets, which feed into an operational workplan. This framework is used by the trustees for assessing the performance of the AIRE Centre.

During 2025, following consultation with staff, funders and beneficiaries, we will develop our priorities and a new strategic plan for the next five years.

Our Work

A continued priority this year has been the continuing legal ramifications of Brexit on the rights of EU citizens in the UK and to UK citizens in the EU.

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Goal 1: Increasing and focusing provision of quality advice.

In 2024-25, the AIRE Centre assisted 1,208 people through the advice line, including the provision of written advice to 356 individuals and/or 2nd tier agencies, and email summary advice and detailed information in a further 280 cases.

The advice line continues to receive requests for attendant issues to someone's immigration status, such as eligibility for social assistance benefits and housing assistance for EU nationals and their family members.

We continue to provide advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources.

In addition to our advice line, applicants have been supported under the EUSS project to apply for settled status in the UK. During this period over 3,950 people engaged with the services we offer, including our online decision-tree information tools, You Tube videos, trainings, and information sheets. We supported over 630 people to make an application under the EU settlement scheme either through end-to-end virtual support or written advice/representations.

In the period between 1st April 2024 and 31st March 2025 we provided written advice and assistance in 102 cases concerning clients who may have experienced trauma (such as domestic violence/trafficking), 97 cases involving people who were experiencing homelessness or who faced destitution, and 65 cases where people faced barriers to accessing justice because of a disability illness.

The AIRE Centre continues to see cases where people remain unaware of their need to regularise their immigration status considering Brexit, or where they have failed to make an in-time application despite being eligible.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions, either independently or through various litigation partnerships.

In cases before the European Court of Human Rights (ECtHR) and under UN Treaty Mechanisms, the AIRE Centre's Europe litigation work between has focussed on the rights of asylum seekers (including access to asylum procedures in ECHR Grand Chamber pushback cases, immigration and child detention, and reception conditions); gender-based violence; LGBTI+ rights; and children's rights.

We have continued to act jointly in interventions with specialised organisations such as ECRE, the Dutch Council for Refugees, the International Commission of Jurists, the European Network on Statelessness, ILGA-Europe, and others.

Examples of third-party interventions submitted to the ECtHR during this period include:

- Two cases before the Grand Chamber of the ECHR in **COCG v Lithuania no. 17764/22** and **RA and others v Poland no. 42120/21**. Both cases concern the use of collection expulsions (pushbacks) from Lithuania and Poland to Belarus without an examination of the applicants' individual situation and without genuine and effective access to a means of legal entry.
- Various cases concerning the immigration detention of asylum seekers. For example, **MAE v Poland no. 7463/23** concerning the detention of an asylum seeker for a minimum of 7 months pending his expulsion; **AAN and others v Greece no. 38203/20**, where eight applicants allege that they were detained in an unofficial detention centre for two days before being returned to Türkiye without the possibility to lodge an asylum application; and **ABA v Netherlands no. 27637/23**, concerning the detention of a mother and her three children (under the age of 5 years old) and pregnant with her fourth child and the failure of the authorities to assess and determine the best interests of the children and alternatives to detention.
- Cases concerning LGBTI+ rights in Europe. For example, **Yevstifeyev and others v Lithuania no. 226/18** concerning the alleged violations of the rights of the applicants for the use of sanctions for "the promotion of homosexuality among minors", the failure to protect against homophobic speech, and the sharing of personal data on social networks; and **BN v Poland no. 23032/22** concerning the applicant's complaint that she lost custody and parental rights over her child because the national judge was biased against her due to her sexual orientation.

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- **RB and NG v Azerbaijan no. 33860/23** where the applicant and her mother were beaten and threatened by her husband and allege that the state failed to open a criminal case and to effectively investigate the violence and abuse. The case provided an opportunity to highlight the failure of Azerbaijan to ratify and implement the Istanbul Convention.

Together with the European Network on Statelessness, we published a legal briefing on Statelessness and the right to respect for private and family life in October 2024. We continued to host a quarterly legal drop-in session to discuss cases the statelessness network is working on and to contribute case summaries to the ENS case law database every month. We intervened jointly in the case of **Ramadani v Serbia no. 32903/22** concerning the refusal of the national authorities to register the applicant's birth due to her mother's lack of identity documents which she argued deprived her of legal capacity and access to social rights and recognition as a Serbian national.

We were selected by the Council of Europe to conduct a national study analysing existing national execution mechanisms and identifying best practice and effective models of implementation of ECHR judgments for the United Kingdom. This was part of a multi-country study on domestic capacity for rapid execution of judgments and decisions of the ECHR which was published in November 2024.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several important strategic cases.

- *TAD v SSHD* in the Upper Tribunal. The case looked at the scope of Article 1D of the 1951 UN Convention on the Status of Refugees (the "Refugee Convention"), the meaning and status of CJEU case law pre and post the end of the Brexit transitional period (30/12/20) as it applies to Palestinian refugees, and the circumstances in which they are protected under the Refugee Convention. Judgement is expected shortly.
- *Fertre v Vale of White Horse District Council*, concerns whether the UK domestic rule concerning eligibility for housing assistance which imposes an additional requirement on those who are actually habitually resident in the UK but who have limited leave to remain under Appendix EU of the Immigration Rules (namely, to exercise a qualifying right to reside) to which British citizens with actual habitual residence are not subject, amounts to direct or indirect discrimination under EU law; and If the discrimination that arises is indirect discrimination, whether that discrimination is capable of being justified by the Secretary of State. The case is listed for hearing in the Court of Appeal in May 2025. This case also followed a series of interventions made by the AIRE Centre in the County Court on s204 homelessness appeals and the duties on Local Authorities when looking at homelessness applications to consider the rights contained in the EU Charter on Fundamental Rights including the right to dignity and where individuals are at risk of destitution. The Courts have said that the EU Charter must be considered when making decisions which may lead to a 'risk of destitution' and that EEA nationals are currently discriminated against under Article 23 of the Withdrawal Agreement as regards their access to housing under the UK homelessness legislation/guidance.
- *SE v SSWP* in which the Upper Tribunal set out the correct approach to ascertaining the competent state and in respect of cash sickness benefits, under Regulation (EC) No 1408/71 ("Reg 1408/71"), from 2007 to 2012) or Regulation (EC) No 883/2004. The Upper Tribunal said all you need to show is that the UK is competent by reason of residence and that the Claimant falls within personal scope, in this case they did because they were insured for at least one risk. The judgment has potential far reaching implications for a cohort of Claimants who get a pension from an EU member state, and their eligibility for Carers Allowance, Personal Independence Payments (daily living) and Attendance Allowance.

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- We successfully intervened in the case of *Hasanaj v SSHD* in the Court of Appeal which considered the proper construction and effect of Article 10.3 Withdrawal Agreement and whether extended family members (falling within the scope of Article 3.2 of Citizens Rights Directive) who applied for their residence to be facilitated in accordance with national law before 11pm on 31 December 2020, and whose residence is so facilitated thereafter – could retain their right to reside. The Court said they could.

The AIRE Centre also provided direct representation to 18 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The AIRE Centre prioritises such cases where a decision is likely to have a wider impact than on the individual concerned.

Goal 3: Defend and develop fundamental European rights through policy work.

The AIRE Centre's work continues on the Standing Committee of the Conference of INGOs of the Council of Europe. This body co-ordinates the representation of INGOs before other Council of Europe bodies, oversees the work of the Expert Councils, and ensures NGO thematic committees are working within agreed priorities of the conference and the Council of Europe. The AIRE was elected to the Standing Committee in April 2024, increasing the organisation's presence in the Council of Europe.

The UK has finally ratified the Istanbul Convention, but reserved Article 59 of the Istanbul Convention, which requires states to protect migrant women, and did not agree to support victim-survivors with insecure immigration status. The AIRE Centre made submissions around the pilot project on the Support for Migrant Victims Scheme as to why the reservation should be removed.

We made written submissions to the Department for the Execution of Judgments of the ECtHR regarding the implementation of the judgment in *V.C.L. and A.N. v. the United Kingdom* (the AIRE Centre represented A.N). We argue that several additional measures are required at the national level to identify and protect victims of trafficking, particularly child victims who are the subject of criminal prosecution. The early identification of victims and potential victims of human trafficking remains a core part of the AIRE Centre's work and training on vulnerability identification in the context of mixed migration flows.

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. More information about this work can be found here - <https://airewb.org/>. The activities promote standard setting and the sound development of the law in the region and beyond. There follows a summary of the key activities in 2024/25.

1. Rule of Law in Bosnia and Herzegovina

Our programme in Bosnia and Herzegovina continues to strengthen judicial dialogue among the highest courts, while also building capacity and providing training for judges of lower courts and prosecutors. These efforts aim to enhance the ability of the judicial system to combat serious and organised crime more effectively and transparently which was the focus of 2024-2025.

In October 2024, the AIRE Centre organised the Eighth Annual Judicial Forum for Bosnia and Herzegovina, entitled "*The Role of the Highest Courts and the Constitutional Court of Bosnia and Herzegovina in the Harmonisation of Case Law in Prosecuting Organised Crime and Corruption Cases.*" Over 70 presidents, judges, and representatives of BiH's highest judicial institutions attended, alongside international organisations, civil society actors, and a HH Michael Hopmeier, Judge, Southwark Crown Court, London, UK who delivered the keynote address. The Forum underscored how far the judiciary in BiH has progressed in harmonising its case law. Judges and prosecutors reported improved consistency in decision-making and greater alignment with Constitutional Court and ECtHR standards.

The Legal Chronicle legal publication produced jointly by the High Judicial and Prosecutorial Council of BiH, the highest courts, Judicial Training Institutes, and the AIRE Centre, continues to serve as a widely accessible resource. pravnahronika.org remains an important tool for judges and prosecutors across the country.

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In cooperation with the EU funded EU4Justice project, we delivered specialist trainings on financial investigations, asset recovery, and extended confiscation measures in serious organised crime cases. In its third year, the project further deepened cooperation with the Prosecutor's Office of BiH, culminating in a technical-level study visit to the UK's National Crime Agency (NCA), International Anti-Corruption Coordination Centre (IACCC), and London City Police. This exchange enabled BiH representatives to explore effective approaches for combating corruption and serious organised crime with leading UK institutions.

2. Work with the Constitutional Court of Bosnia and Herzegovina; Strengthening Functionality and Independence of the Constitutional Court (October 2024 – March 2025)

At a time when Bosnia and Herzegovina's constitutional order faced sustained political pressure, the AIRE Centre delivered an intervention to reinforce the functionality and resilience of one of the country's most critical state-level institutions. Between January and March 2025, the Court resolved over 680 cases across three plenary sessions, representing more than 7% of its total backlog, despite its incomplete composition and ongoing attempts to disrupt its operations. To further build capacity, judges and legal staff participated in expert-led training sessions on environmental justice, data protection, and legal drafting, all grounded in the ECtHR jurisprudence. Feedback from participants confirmed both the technical relevance and the practical value of these sessions for the Court's ongoing caseload. Finally, a Strategic Option Paper was presented to the Court's leadership, outlining key institutional priorities for 2025. These included modernising internal procedures, strengthening the capacity of legal staff, and ensuring continued alignment with European human rights standards.

3. Rule of Law in Montenegro

The AIRE Centre's work in Montenegro brought together the leadership of the judiciary and the Ministry of Justice with British, European, and regional legal experts to strengthen the rule of law. The project aimed to harmonise national jurisprudence with key European legal and human rights standards and to support legislative reforms to address systemic weaknesses. Combating Organised Crime by Increasing Judicial Independence and Transparency Serious organised crime was a central focus of the 2024/25 Montenegro project, implemented between January 2024 and March 2025. Its objective was to strengthen the capacity, independence, and transparency of Montenegro's Constitutional, Supreme, and Appellate Courts, institutions that are vital for upholding the rule of law and ensuring an effective response to organised crime. Specialist training was provided on financial investigations, the handling of encrypted communications (SKY/ANOM), and the application of ECtHR standards. Courts were supported to strengthen reasoning in judgments and adopt more effective communication practices. By promoting public engagement and institutional accountability, these measures helped mitigate political interference and bolster judicial integrity.

In March 2024, the AIRE Centre, with UK Government support, organised a high-level regional conference in Podgorica on the application of national and international standards in asset confiscation. Over 70 judges, prosecutors, and other stakeholders from the Western Balkans attended and featured the launch of a comprehensive handbook on international confiscation standards and marked the official start of the new AIRE Centre project on organised crime and judicial transparency in Montenegro. Transparency-focused activities were carried out in partnership with the Appellate Court and Constitutional Court of Montenegro. Workshops and trainings resulted in the first media interviews given by court presidents, conducted by trained PR professionals, showcasing a significant step forward in judicial openness and public communication.

4. Arbitration project in Montenegro

The AIRE Centre, in cooperation with the Ministry of Justice of Montenegro and with the support of the British Embassy in Podgorica, conducted a comprehensive analysis of Montenegro's arbitration framework. In January 2025, the AIRE Centre organised an official UK visit for Montenegro's Minister of Justice, Bojan Božović, and his delegation, which included high-level meetings with the UK Supreme Court, the London Court of International Arbitration, and the UK Ministry of Justice to exchange best practices on judicial independence, transparency, and arbitration reform. These engagements strengthened bilateral cooperation and provided Montenegro with practical insights to modernise its judiciary and advance its European integration process.

The conclusions of the comprehensive analysis were presented at the Regional Arbitration Conference in Podgorica in March 2025, to legal and economic experts, government representatives, international organisations, and business leaders to discuss strengthening arbitration procedures in the Western Balkans and aligning them with international standards.

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Key outcomes underscored that arbitration should become Montenegro's first choice for resolving commercial disputes, offering faster, more cost-effective, and predictable outcomes than traditional litigation. Montenegro has largely aligned its arbitration law with the UNCITRAL Model Law, but participants stressed the need for further training, capacity-building, and institutional development to ensure its effective use. Strong judicial support and swift enforcement of arbitration awards were highlighted as essential for investor confidence, alongside sustained government and institutional backing. With targeted reforms, Montenegro could position itself as a regional arbitration hub, reducing reliance on foreign institutions and bolstering its investment climate. These reforms are not only economically significant but are also a strategic element in Montenegro's EU accession process under Chapter 23, aligning with the European Commission's emphasis on alternative dispute resolution as part of judicial reform.

5. Regional work in Western Balkans

a) Gender Equality in the Western Balkans

Supported by the UK Government, this project aims to increase access to justice for victims and survivors of gender-based violence (GBV) by strengthening judicial understanding of gender issues across the Western Balkans. It also seeks to improve the alignment of case law on GBV and femicides with good practice and international standards.

A cornerstone of this work is the Gender Champions in the Judiciary (GCJ) Network, a pioneering regional initiative that unites female and male judges committed to advancing gender equality. The Network serves as a platform for exchanging ideas, fostering collaboration, and driving change toward a more equal and inclusive judiciary.

The project's Femicide Handbook was finalised and presented in all six Western Balkan jurisdictions (WB6). Throughout the project, more than 25 training sessions were organised across the region, reaching over 600 judicial professionals. These sessions promoted the Handbook, shared best practices for handling femicide and GBV cases, and explored relevant European Court of Human Rights (ECHR) jurisprudence. Participant feedback was overwhelmingly positive, with over 80% rating the training as highly relevant to their work.

In cooperation with UNMIK, the AIRE Centre organised the 3rd Regional Judicial Forum on Gender Equality on 7 March 2025 in Skopje, North Macedonia, coinciding with the 75th anniversary of the European Convention on Human Rights. The forum brought together over 100 key judicial actors from across the region and beyond, including the current President and judges of the European Court of Human Rights, presidents and judges of regional judicial institutions, academics, and NGOs. Participants discussed practical approaches for the judiciary to effectively address gender inequality and violence in the Western Balkans.

More information is available at www.gcjnetwork.org/home.

b) Women and Illicit Finance Project

Between August 2024 and March 2025, the AIRE Centre conducted a pioneering research project across all six Western Balkan jurisdictions to examine the roles, vulnerabilities, and impacts of women in illicit finance. The multidisciplinary research combined literature and desk reviews with extensive consultations, including workshops and interviews with over 100 stakeholders from the judiciary, law enforcement agencies, financial and regulatory bodies, civil society organisations, and academia.

The findings were presented at a regional conference in Tirana on 27 March 2025, which brought together more than 70 representatives from across the WB6. The event provided a platform to discuss the research outcomes, validate key conclusions, and set out practical steps for future action.

The final research report, [Women and Illicit Finance in the Western Balkans: Expanding the Frontiers of Knowledge and Action](#), offers a comprehensive analysis of how women are affected by and involved in illicit financial flows. It provides context-specific, actionable recommendations for national stakeholders and donor programming, aimed at both strengthening responses to illicit finance and mainstreaming gender equality in policy and practice. Evidence from the project includes the report itself, feedback gathered during the Tirana conference, and follow-up discussions with stakeholders, all of which underscore the report's relevance and impact on regional and donor strategies.

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c) The Human Rights Legal Bulletin – 20th and final edition published in 2024

The 20th and final edition of the AIRE Centre's Human Rights Legal Bulletin was published in July 2024, marking the close of a publication that has been a cornerstone of legal reference in the Western Balkans for more than two decades. Originally launched as a short monthly newsletter, the Bulletin evolved over 23 years into a regular and respected source of human rights and European Union law. It featured not only summaries and commentary on the latest case law from the European Court of Human Rights in Strasbourg and the Court of Justice of the European Union in Luxembourg but also in-depth articles by legal experts tackling the region's ongoing challenges through the lens of international human rights law.

Goal 4: To operate a well-resourced and purposeful organisation.

We consulted with stakeholders and staff for our next strategic plan and to ensure our governance is aligned to our strategic plan, through the re-structuring of the reports to the Board and the development and execution of an operational work plan.

As we look to the future we will want to focus in the next 12 months on continuing to develop and connect with our alumni network, to look at how lived and learnt experience can be embedded into the AIRE Centre's work and as an organisation, and to upgrade the IT systems, including migrating our data to a cloud-based service.

The AIRE Centre has continued to operate in an agile fashion and moved into new offices in Bethnal Green.

The AIRE Centre was granted a 3-year public law contract (to 2028) by the Legal Aid Agency. We have reserved funding to support with the initial costs involved.

Our volunteers / interns

The AIRE Centre has been grateful to have had the assistance of 29 legal interns this year including interns from American universities such as Columbia, Michigan, and Syracuse. The interns' work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation's success. We expanded our partnership with Syracuse London and hosted a student during the Spring and Autumn semesters.

Our pro bono support

We are very grateful to the law firms and barristers who have supported our work on a pro bono basis, including Allen & Overy LLP, Freshfields LLP, Herbert Smith Freehills LLP, Reed Smith LLP, DLA Piper LLP, Ashurst LLP and Arthur Cox LLP. We have not included a financial value for these services in our accounts since this is not work for which the charity would have been able to pay.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising from the charity's activities.

FINANCIAL REVIEW

Total income for the year was £1,857,127 (2024: £1,398,441) and total expenditure was £1,978,186 (2024: £1,534,995), resulting in a net deficit of £121,059 (2024: deficit £136,554).

Total funds carried forward at 31 March 2025 were £356,480 (2024: £477,539), comprising unrestricted funds of £296,463 (2024: £288,596), designated fund of £39,118 (2024: £69,648) and restricted funds of £20,899 (2024: £119,295). The charity held cash of £685,578 at the year-end (2024: £527,024).

The accounts show that we have made a deficit this year. Our priority remains to maintain a level of unrestricted income from voluntary sources to ensure we can continue to develop planned activities and respond to emergencies and strategic opportunities.

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Principal Funding Sources

Funding is primarily obtained from grants from various organisations and individuals.

Fundraising standards

The AIRE Centre is not registered with the Fundraising Regulator, and the charity has raised less than £10,000 directly from members of the public

Investment policy and performance

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

The Trustees define reserves as the level of unrestricted funds that are freely available to spend on the charity's purposes. Restricted funds are excluded as they may only be applied for specific purposes. The Trustees may designate certain unrestricted funds for specific purposes; designated funds are not regarded as freely available reserves.

The Trustees determine the target level of free reserves using a risk-based assessment of the financial impact of key risks, including volatility in voluntary income, timing of restricted funding receipts, and planned investment in systems and infrastructure. Based on this assessment, the charity requires reserves in the range of £89,000 to £141,000, with a target level of £115,140 (which is minimum of six months of unrestricted expenditure).

At 31 March 2025, free reserves were £296,463 (2024: £288,596), above the target level. Free reserves are monitored through regular management reporting and reviewed by the Trustees at least annually to ensure they remain adequate to manage operational and financial risks.

Designated fund

The Designated fund of £100,000 created in 2021/2022 has decreased to £39,118 as we continue our public law contract work.

The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assess the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserve fund is £115,140 for therefore, during 2024/25 we are operating above this target level.

FUTURE ACTIVITIES

In the coming year, our key focuses will be to:

- ✓ Develop the AIRE Centre alumni network.
- ✓ Deliver on our litigation and policy strategy priorities, in particular the recognition and enforcement of the UK's obligations under domestic and international human rights instruments.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Advice on Individual Rights in Europe (The AIRE Centre) is a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 29 May 1993 and is a registered charity (registered 30 January 2002) constituted as a Limited Company under the Memorandum and Articles of Association. The charity registration number is 1090336 and the company registration number is 02824400.

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Recruitment and appointment of Trustees

We endeavour to recruit trustees from our stakeholder and client groups, ensuring that the management committee has the necessary skills to properly govern the AIRE Centre.

Trustee induction and training

The AIRE Centre has a trustee induction process which aims to ensure that all trustees understand the organisation, its purposes, beneficiaries, and its values, which include:

- Roles and nature of the organisation and their role / responsibilities within it.
- Full understanding of the spirit / aim of AIRE's Equal Opportunities / Diversity commitment.
- Understanding of the practical day-to-day implications of what is expected of all workers.
- Contents of the AIRE Staff Handbook.

Organisation

The AIRE Centre's work is led by a management committee who serve as trustees and company directors. They work closely with the Director, governing the work and approving decisions on strategic direction. The management committee is responsible for ensuring that the AIRE Centre operates within its charitable objectives as stated in the governing documents. The charity operates a line management structure with the Director overseeing the work of the charity.

Matthew Evans has been the Director since October 2013. He qualified as a Solicitor in 1995 and has extensive management experience in the voluntary sector. The role of Director combines responsibility for the organisations' overall management and its legal work and strategy.

The AIRE Centre staff and consultants team also includes: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), three UK qualified lawyers; one officer who works on EU litigation, one consultant who works on EUSS and domestic litigation; two consultants who run the Balkans work; and a business & finance manager.

Related parties

During the year, all the transactions with the related parties are disclosed in note 15 of the financial statements.

Pay policy for senior management staff.

The directors consider the board of directors, who are the charity's trustees, and the senior management team (see below) comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the Trust on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are related party transactions are disclosed in note 15 to the accounts.

Subject to affordability, annual pay reviews are linked to Greater London Provincial Council (GLPC) pay scales. The Trustees agreed to pay increases in line with this year's GLCP agreement between the Unions and employers.

Risk management

The AIRE Centre has an effective risk management process. The Director ensures that at each quarterly meeting the Board receives and reviews a copy of the updated risk register. The risk management process has focused on discussing and agreeing action to be taken regarding the high-level risks and new risks that have been identified during the year.

Principal risks and mitigation

The trustees have considered the principal risks facing the charity and the actions in place to mitigate them. Key risks include: (i) reduction in voluntary income; (ii) reduced recovery of overheads on restricted programmes; (iii) operational and financial risks associated with delivery of large and complex projects; (iv) fraud or misallocation of funds; and (v) credit risk in respect of cash deposits. These risks are monitored through quarterly review of the risk register, budget monitoring and project-level financial controls, with mitigating actions assigned and reviewed by the trustees.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)
Duncan Price (Treasurer)
Emma Mockford
Michael Quayle
Jason Pobjoy
Francesca Cooney
Kehinde Sounga
Jago Russell

Senior Management Team: Matthew Evans – Director
Nuala Mole – Senior Lawyer
Yvonne Williams – Business & Finance Manager

Registered Office: Unit 2.10 in the Green House, 244-254 Cambridge Heath Road, London E2 9DA

Website: <http://www.airecentre.org>

Auditors: SCB (Accountants) Ltd, 31 Sackville Street, Manchester, M1 3LZ

Trustees' responsibilities in relation to the financial statement

The trustees (who are also directors of Advice on individual Rights in Europe for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITOR

As far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

AUDITORS

A resolution was proposed and agreed at the Annual General Meeting that SCB (Accountants) Ltd be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'P. Yates', written over a horizontal line.

PAUL YATES
CHAIR

Date 29/01/2026

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice on Individual Rights in Europe (A company limited by guarantee) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Directors the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charity Act 2011, SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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



Jeffrey Bor FCA (Senior Statutory Auditor)
For and on behalf of SCB (Accountants) Ltd
31 Sackville Street, Manchester
M1 3LZ

Date: 30/01/2026

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

Statement of Financial Activities
(Including Income and Expenditure Account)
for the Year Ended 31 March 2025

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	2	105,593	-	105,593	153,634
Income from charitable activities	3	57,416	1,687,900	1,745,316	1,238,711
Investment income	4	6,218	-	6,218	6,096
Total income		169,227	1,687,900	1,857,127	1,398,441
Expenditure					
Cost of raising funds	5	57,140	-	57,140	50,580
Expenditure on charitable activities	5	134,750	1,786,296	1,921,046	1,484,415
Total Expenditure		191,890	1,786,296	1,978,186	1,534,995
Net income/expenditure and net movement in funds for the year		(22,663)	(98,396)	(121,059)	(136,554)
Reconciliation of funds					
Total funds, brought forward		358,244	119,295	477,539	614,093
Total funds, carried forward		335,581	20,899	356,480	477,539

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 20 to 30 form part of these financial statements.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

BALANCE SHEET AS AT 31 March 2025

		2025		2024	
		£	£	£	£
Fixed assets	Notes				
Tangible assets	10	-	-	-	-
Current assets					
Debtors	11	640,420		444,197	
Cash at bank and in hand		685,578		527,024	
		<u>1,325,998</u>		<u>971,221</u>	
Liabilities					
Creditors falling due within one year	12	<u>(969,518)</u>		<u>(493,682)</u>	
Net current assets			356,480		477,539
Net assets			<u><u>356,480</u></u>		<u><u>477,539</u></u>
The funds of the Charity					
Unrestricted funds					
-General funds	13		296,463		288,596
-Designated funds	13		39,118		69,648
Restricted funds	13		20,899		119,295
Total Charity funds			<u><u>356,480</u></u>		<u><u>477,539</u></u>

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

These accounts were approved by the Board of Trustees on.....29/01/2026..... and were signed on its behalf by:



Duncan Price – Treasurer

The notes on pages 20 to 30 form part of these financial statements.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

CASH FLOW STATEMENT AS AT 31 March 2025

	2025	2024
	£	£
Cash Flow From Operating Activities		
Net movement in funds	(121,059)	(136,554)
Deduct interest income shown in investment activities	(6,218)	(6,096)
(Increase) / decrease in debtors	(196,223)	123,086
Increase/(decrease) in creditors	<u>475,837</u>	<u>(14,763)</u>
Net Cash flow generated from Operating Activities	152,336	(34,326)
Cash Flow From Investing Activities		
Interest Income	<u>6,218</u>	<u>6,096</u>
Net Cash Generated from Investing Activities	6,218	6,096
Total Cash and Cash Equivalents generated during the year	<u>158,554</u>	<u>(28,230)</u>
Cash and Cash Equivalents at the beginning of the year	527,024	555,255
Cash and Cash Equivalent at the end of the year	<u>685,578</u>	<u>527,024</u>

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Advice on Individual Rights in Europe meets the definition of a public benefit entity under FRS 102.

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

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 note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net deficit of £121,059 (2024 - £136,554) for the year, total reserves of £356,480 (2024 - £477,539) and free reserves of £296,463 (2024 - £288,596). The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assesses the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserve fund is £115,140 for the financial year, therefore, during 2024/25 the charity is operating above this target level.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. Trustees will continue to monitor and ensure spending to be done in line with income in order to maintain target level of reserves. The review of cashflow for 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, secured new income and the steps that could be taken to reduce expenditure should this be necessary.

Based on the information above, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

1.3 Income

All income is included in the SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related as per SORP 2019.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable, Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

**ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)**

**Notes to the Financial Statements
For the year ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers and pro bono legal support are not recognised. More information about their contribution is included in the trustees' annual report.

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations by direct approach and other fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities and their associated support costs.

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

Notes to the Financial Statements
For the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and equipment - 33.33% straight line

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments.

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Allocation of shared cost between multiple activities

Support costs relate to those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back-office costs, premises, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. All the general support and governance costs are allocated to activities at different percentages, on the basis of staff time relating to each activity.

1.15 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

Notes to the Financial Statements
For the year ended 31 March 2025

2. Donations

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
The Tudor Trust	30,000	-	30,000	30,000
Esmee Fairbairn Foundation	-	-	-	40,000
The A B Charitable Trust	22,000	-	22,000	22,000
Freshfields Bruckhaus Deringer	10,000	-	10,000	10,000
Herbert Smith Freehills	5,000	-	5,000	5,000
London Legal Support Trust	10,000	-	10,000	10,000
Ptarmigan Trust	16,000	-	16,000	16,000
Reed Smith	5,000	-	5,000	-
The Stephen Clark Charitable Settlement	-	-	-	12,000
Donations < £5,000	7,593	-	7,593	8,634
	105,593	-	105,593	153,634

The donations in 2024 totalling to £153,634, were attributed all to unrestricted funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Foreign, Commonwealth & Development Office (R048)	-	377,930	377,930	409,694
Foreign, Commonwealth & Development Office (R049)	-	349,834	349,834	369,860
The Home Office (R051)	-	-	-	235,376
UNDP Project (R053)	-	-	-	19,536
Foreign Commonwealth and Development Office (R054)	-	264,904	264,904	-
Foreign Commonwealth and Development Office (R055)	-	10,000	10,000	-
Foreign Commonwealth and Development Office (R056)	-	443,392	443,392	-
Foreign Commonwealth and Development Office (R057)	-	49,895	49,895	-
Foreign Commonwealth and Development Office (R058)	-	119,123	119,123	-
United Nations Interim Administration on Kosovo (R059)	-	6,914	6,914	-
The Home Office (R1001)	-	33,333	33,333	69,338
OSJI Project (R1014)	-	-	-	13,621
ILPA/SLF Expansion Project (R1015)	-	-	-	6,464
AB Charitable Trust (R1016)	-	4,000	4,000	-
The Allen & Overy Shearman Sterling Foundation (R1017)	-	8,000	8,000	-
Evan Cornish Foundation (R1018)	-	10,218	10,218	-
City Bridge Foundation (R1019)	-	8,358	8,358	-
Garden Court Special Fund (R1020)	-	2,000	2,000	-
Consultancy and other income	53,716	-	53,716	114,822
Training income	3,700	-	3,700	-
	57,416	1,687,900	1,745,316	1,238,711

The Income from charitable activities in 2024 totalling £1,238,711, attributed £114,822 to unrestricted funds and £1,123,889 to restricted funds.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

Notes to the Financial Statements
For the year ended 31 March 2025

4. Investment Income

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Interest income	6,218	-	6,218	6,096
	6,218	-	6,218	6,096

The interest income in 2024 totalling to £6,096 were attributed all to unrestricted funds.

5. Analysis of Expenditure

	Raising funds £	Advice, Information and training £	2025 £	2024 £
Direct staff costs	34,089	180,969	215,058	234,972
Volunteer and intern expenses	-	11,907	11,907	5,327
Staff training costs	-	1,437	1,437	978
Travel costs	-	92,682	92,682	62,421
Other direct project costs	-	1,431,470	1,431,470	1,025,476
Fundraising costs	1,502	-	1,502	1,219
Support costs (Note 6)	21,549	193,941	215,490	196,302
Governance costs (Note 6)	-	8,640	8,640	8,300
	57,140	1,921,046	1,978,186	1,534,995

Of the £1,978,186 expenditure in 2025 (2024 - £1,534,995), £191,890 was charged to unrestricted funds (2024 - £352,077) and £1,786,296 to restricted funds (2024 - £1,182,918).

6. Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

Analysis of support and governance costs

	General support £	Governance Costs £	2025 £	2024 £
Finance and administration staff	102,267	-	102,267	89,193
Staff travel and welfare	12,914	-	12,914	10,151
Premises and equipment costs	51,961	-	51,961	52,182
Communications and IT costs	20,608	-	20,608	20,185
Legal and professional fees	13,904	-	13,904	6,198
Insurance	3,368	-	3,368	3,323
Other office expenses	10,468	-	10,468	15,070
Audit fee	-	8,640	8,640	8,300
	215,490	8,640	224,130	204,602

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7. Net Incoming Resources

Net incoming resources is shown after charging :

	2025	2024
	£	£
Auditors' remuneration	<u>8,640</u>	<u>8,300</u>

8. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. Analysis of staff costs, trustees' remuneration and expenses and cost of key management personnel

	2025	2024
	£	£
Salaries	285,289	296,592
National Insurance	25,814	21,545
Pension	<u>6,222</u>	<u>6,028</u>
	<u>317,325</u>	<u>324,165</u>

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within bands of £10,000 is as follows:

	2025	2024
£60,000-£69,999	2	1

The key management personnel comprise Director, Business Finance Manager and Senior Lawyer. The total Employee Benefit of Key Management Personnel were £177,156 (2024 - £158,908).

Staff Numbers

The average monthly number of staff employed by the charity during the year (full time equivalent) was as follows:

	2025	2024
	Number	Number
Direct staff	5	6
Finance and administration	<u>2</u>	<u>2</u>
	<u>7</u>	<u>8</u>

The average monthly number of persons employed by the charity during the year was Seven (2024-Eight)

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10. Tangible fixed assets

	Fixtures & Fittings
COST	£
As at 1st April 2024	13,613
Additions during the year	-
Disposals	-
As at 31st March 2025	<u>13,613</u>
DEPRECIATION	
As at 1st April 2024	13,613
Charges for the year	-
Disposals	-
As at 31st March 2025	<u>13,613</u>
NET BOOK VALUES	
As at 31st March 2025	<u>-</u>
As at 31st March 2024	<u>-</u>

11. Debtors

	2025	2024
	£	£
Grant, contract and fee income receivable	621,381	434,259
Gift aid recoverable	1,505	2,473
Other Debtors	8,720	5,090
Prepayments	8,814	2,374
	<u>640,420</u>	<u>444,197</u>

12. Creditors

	2025	2024
	£	£
Trade creditors	854,099	376,256
Social security and other taxes	7,532	7,391
Other creditors	4,002	2,054
Accruals and Deferred income	103,885	107,981
	<u>969,518</u>	<u>493,682</u>

Deferred income represents fund accrued in advance of entitlement for City Bridge Foundation and will be released to income in the period in which the related expenditure is incurred or the conditions are met.

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13. Movement in Funds

	Balance as 01.04.24	Income	Expenditure	Transfer	Balance as 31.03.25
	£	£	£	£	£
Restricted funds:					
Foreign, Commonwealth & Development Office (R048)	69,526	377,930	447,456	-	-
Foreign, Commonwealth & Development Office (R049)	15,747	349,834	365,581	-	-
The Home Office (R051)	27,463	-	27,463	-	-
Foreign Commonwealth and Development Office (R054)	-	264,904	264,904	-	-
Foreign Commonwealth and Development Office (R055)	-	10,000	10,000	-	-
Foreign Commonwealth and Development Office (R056)	-	443,392	443,392	-	-
Foreign Commonwealth and Development Office (R057)	-	49,895	49,895	-	-
Foreign Commonwealth and Development Office (R058)	-	119,123	119,123	-	-
United Nations Interim Administration on Kosovo (R059)	-	6,914	6,914	-	-
The Home Office (R1001)	-	33,333	33,333	-	-
The Legal Education Foundation (R1010)	4,000	-	4,000	-	-
OSJI Project (R1014)	2,559	-	-	-	2,559
AB Charitable Trust (R1016)	-	4,000	-	-	4,000
The Allen & Overy Shearman Sterling Foundation (R1017)	-	8,000	2,400	-	5,600
Evan Cornish Foundation (R1018)	-	10,218	4,250	-	5,968
City Bridge Foundation (R1019)	-	8,358	7,586	-	772
Garden Court Special Fund (R1020)	-	2,000	-	-	2,000
	119,295	1,687,900	1,786,296	-	20,899
Unrestricted funds:					
Designated funds	69,648	-	30,530	-	39,118
General funds	288,596	169,227	161,360	-	296,463
	358,244	169,227	191,890	-	335,581
Total funds	477,539	1,857,127	1,978,186	-	356,480

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Notes to the Financial Statements
For the year ended 31 March 2025

13. Movement of Fund (cont.)

Analysis of movement in funds - previous year

	Balance as 01.04.23	Income	Expenditure	Transfer	Balance as 31.03.24
	£	£	£	£	£
Restricted funds:					
British Embassy Podgorica (R043)	12,581	-	12,581	-	-
Foreign, Commonwealth & Development Office (R048)	74,345	409,694	414,513	-	69,526
Foreign, Commonwealth & Development Office (R049)	63,952	369,860	418,065	-	15,747
Foreign, Commonwealth & Development Office (R050)	3,521	-	3,521	-	-
The Home Office (R051)	19,925	235,376	227,838	-	27,463
UNDP Project (R053)	-	19,536	19,536	-	-
The Home Office (R1001)	-	69,338	69,338	-	-
The Legal Education Foundation (R1010)	4,000	-	-	-	4,000
OSJI Project (R1014)	-	13,621	11,062	-	2,559
ILPA/SLF Expansion Project (R1015)	-	6,464	6,464	-	-
	178,324	1,123,889	1,182,918	-	119,295
Unrestricted funds:					
Designated funds	100,000	-	30,352	-	69,648
General funds	335,769	274,552	321,725	-	288,596
	435,769	274,552	352,077	-	358,244
Total funds	614,093	1,398,441	1,534,994	-	477,539

Description, nature and purpose of restricted funds:

Foreign, Commonwealth & Development Office (R048) - Increasing Bosnia and Herzegovina judicial capacity to harmonises domestic case law and align it with European legal standards.

Foreign, Commonwealth & Development Office (R049) - Judicial responses to gender, COVID-19 and independence in the Western Balkans. The project will monitor, strengthen and support the responses of judiciaries and decision-makers in the Western Balkans to the COVID-19 pandemic.

The Home Office (R051) – Improving the capacity of western Balkans key institutions to tackle corruption and organised crime through effective asset recovery and regional cooperation.

Foreign, Commonwealth & Development Office (R054) – Combating Organised Crime by increasing independency and transparency of judiciary.

Foreign, Commonwealth & Development Office (R055) – Support for the 2024 ESG Adria Summit.

Foreign, Commonwealth & Development Office (R056) – Women and Illicit Finance in the Western Balkans: Roles, Vulnerabilities, and Responses.

Foreign, Commonwealth & Development Office (R057) – Strengthening functionality and independence of the Constitutional Court of BiH.

Foreign, Commonwealth & Development Office (R058) – Analysing Arbitration Infrastructure in Montenegro: A Roadmap for Legal and Institutional Advancement.

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United Nations Interim Administration in Kosovo (R059) – Strengthening judicial responses to gender-based violence and femicide in the Western Balkans.

The Home Office (R1001) - Delivering practical support to vulnerable EU Citizens and their family members to help them make their EU Settlement Scheme application.

The Legal Education Foundation (R1010) - Understanding and applying retained EU law in post-Brexit Britain.

The Open Society Institute (R1014) - Organising meetings with European litigators and the European Court of Human Rights.

The Allen Overy Shearman Sterling London Foundation (R1017) – Preventing EU Migrant Homelessness.

Evan Cornish Foundation (R1018) – Combatting EU Migrant Homelessness

City Bridge Foundation (R1019) – Supporting EU nationals and their family members on eligibility for welfare benefits and homelessness support, and training and support for frontline organisations supporting this target group.

Garden Court Special Fund (R1020) – Disseminating Europe litigation materials and measuring the impact of the AIRE Centre’s Europe litigation work

Description, nature and purpose of unrestricted funds:

Designated funds – To gain a UK Government Legal Aid Contract. During the year, the designated fund has decreased to £39,118 as we continue our public law contract work.

General funds - General fund represents funds available to spend at the discretion of the trustees.

14. Analysis of Fund Balances Between Net Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025
	£	£	£	£
Net Current Assets	296,463	39,118	20,899	356,480
Total	296,463	39,118	20,899	356,480

Analysis of net assets between funds - previous year

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Net Current Assets	288,596	69,648	119,295	477,539
Total	288,596	69,648	119,295	477,539

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15. RELATED PARTY DISCLOSURE

Details of transactions with trustees and senior management are in note 8. Income totalling £300 (2024: £265) was donated by trustees.

16. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,222 (2024 : £6,028). £1,951 (2024: £2,054) were due at the year end and included in creditors.

17. OPERATING LEASE COMMITMENTS

The amounts payable in forthcoming year in respect of operating lease relating to rent and service charge are shown below, analysed according to the expiry date of the lease.

	2025	2024
	£	£
Within one year	35,211	
Between two to five years	105,634	
	<u>140,845</u>	<u>-</u>

18. SHARE CAPITAL

The Company is limited by guarantee and does not have a share capital divided by shares.

19. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Board of Trustees throughout the year.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (THE AIRE CENTRE)

England & Wales - Charity number 1090336

Accounts

REGISTERED COMPANY NUMBER: 02824400 (England and Wales)
REGISTERED CHARITY NUMBER: 1090336

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

Advice On Individual Rights in Europe
(A company limited by guarantee)

Advice On Individual Rights in Europe
(A company limited by guarantee)

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for the Year Ended 31 March 2024

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (A company limited by guarantee) DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2024, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

OUR PURPOSE AND ACTIVITIES

Our vision:

- All people should be able to enjoy their fundamental rights under European law.

Our values:

- We believe in deploying our unique expertise in European law in the most impactful way.
- We believe in collaboration with other organisations.
- We believe in maintaining our independence.

Our mission

We use the power of European law to protect fundamental rights.

We do this by:

- (1) providing expert **advice** on European law,
- (2) conducting **litigation** in cases where fundamental European rights are at stake,
- (3) undertaking **policy** work, training, and technical assistance to promote standard setting and the sound development of the law, and
- (4) operating a well-resourced and purposeful organisation for the benefit of those seeking to enjoy their fundamental European rights.

Strategic goals 2019-24

Following consultation with external stakeholders and staff, the AIRE Centre produced a 5-year Strategic Plan (2019-24). The Strategic Plan contains 4 overarching goals.

Goal 1: Increasing and focusing provision of quality advice.

Goal 2: Tackling breaches of fundamental European rights through litigation

Goal 3: Defend and develop fundamental European rights through policy work.

Goal 4: To operate a well-resourced and purposeful organisation.

Under each of these goals, we have more specific targets, which feed into an operational workplan. This framework is used by the trustees for assessing the performance of the AIRE Centre.

Our Work

A continued priority this year has been the continuing legal ramifications of Brexit on the rights of EU citizens in the UK and to UK citizens in the EU.

Goal 1: Increasing and focusing provision of quality advice.

In 2023-24, the AIRE Centre received 1178 requests for advice through the advice line and provided written advice to 256 individuals and/or 2nd tier agencies, and email summary advice and detailed information in a further 310 cases.

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The advice line continues to receive requests for attendant issues to someone's immigration status, such as eligibility for social assistance benefits and housing assistance for EU nationals and their family members.

We continue to provide advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources.

Applicants have been supported under the EUSS project to apply for settled status. During this period over 3500 people engaged with the services we offer, including our online information tools, YouTube videos, trainings, and information sheets. We supported over 750 people to make an application under the EU settlement scheme either through end-to-end virtual support or written advice/representations.

In the period between 1st April 2023 and 31st March 2024 we provided written advice and assistance in 98 cases concerning victims of domestic violence and/or their children.

The AIRE Centre continues to see cases where people remain unaware of their need to regularise their immigration status considering Brexit, or where they have failed to make an in-time application despite being eligible.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions, either independently or through various litigation partnerships.

In cases before the European Court of Human Rights (ECtHR) and UN Treaty Mechanisms, the AIRE Centre's Europe litigation work between March 2023 and March 2024 has focussed on the rights of asylum seekers (including access to asylum procedures, detention, and reception conditions); trafficking in human beings the legal framework to prohibit forced labour; family reunification; and children's rights.

We have continued to act jointly in interventions with specialised organisations such as ECRE, the Dutch Council for Refugees, the International Commission of Jurists, the European Network on Statelessness, and others.

Examples of third-party interventions submitted to the European Court of Human Rights during this period include:

- Various cases against Greece and Turkey concerning access to asylum procedures. For example, **BC and BT v. Greece no. 16186/20** concerning an applicant deprived of access to asylum procedures and at risk of removal to Turkey; **KA and others v Greece no. 35090/22** concerning a group of asylum seekers who were returned to Turkey without prior procedure and subsequently stranded on an islet in the river of Evros where one of the applicant's daughters died; **Suji v Greece no.13250/23** concerning the objective impossibility of a stateless family to provide evidence of their relationship and to access family reunification procedures; and **Dotani v Greece**, concerning the Greek government's refusal to accept certified documents required for family reunification.
- Various cases concerning the detention of asylum seekers, including children. For example, **ZHR v Poland no. 55558/22** and **SMH v Lithuania no. 27915/22**, both of which concerned the material conditions of detention, including the detention of asylum-seeking children; **KA v Lithuania no. 39943/22** concerning the alleged unlawful deprivation of liberty of a Syrian national who had lodged an application for asylum; and **VM v. Poland no. 40002/22** concerning the detention of a mother and her two children pending deportation proceedings.
- Interventions on the protection of victims of trafficking, such as **IC v Moldova no. 36436/22** concerning a particularly vulnerable woman with a mental disability who was subjected to slavery and sexual exploitation; and **AS v Latvia no. 9327/23** concerning the failure of national authorities to put in place an adequate legal framework to prohibit forced labour and to adequately investigate allegations of potential trafficking or forced labour. The AIRE Centre's work was recognised by the Anti-Slavery Foundation, which shortlisted the AIRE Centre for the advocacy award in 2023. Our nomination was supported by a number of organisations with whom we work.

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- Various cases on the rights of children such as **X. Georgia no. 35640/22** concerning the State's failure to investigate allegations of child sexual abuse by her stepfather; **KO and VO v. Poland no. 46748/21** on the return of a child to Ukraine (Donbas region) without consideration of the risk to life and the right to respect for family life.
- An intervention to the UN Committee on the Rights of the Child in **SRHP and AOC v Lithuania (235/2023 CRC)**, concerning the lack of effective access to family reunification proceedings for children of beneficiaries of international protection in Lithuania.

We also made written submissions to the Committee of Ministers on the implementation of the ECtHR judgments in the case of **Safi v. Greece no. 5418/15** and have continued to build a positive partnership with the European Implementation Network. We reiterated Greece's positive obligations in respect of Article 2 and the obligation to investigate deaths at sea and because of Greek border policies. We referred to recent shipwrecks and events in the Mediterranean and recommended that the case be placed under the enhanced supervision procedure to ensure that similar incidents do not reoccur.

Together with the European Network on Statelessness, we updated the litigation toolkit and published a legal briefing on Stateless and the prohibition on discrimination against Romani communities. We also started to roll out quarterly legal 'drop in' sessions to discuss cases that the statelessness network is working on and offer practical guidance on ECHR procedures. We continued to add at least two case summaries to the ENS case law database every month.

From July 2023 – October 2023, we partnered with OSJI to organise the 2023 NGO Litigators' meeting in Strasbourg. This was a two-day event: the first day was a dialogue with NGO litigators about common challenges lawyers have faced and approaches to litigation before the ECtHR; the second day of the meeting was a dialogue with the Judges and registry lawyers about how applications and interventions can be strengthened, update on changes to procedural rules, and a discussion about communication with the court.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several important strategic cases.

- *EOG v SSHD* (EWCA Civ 307) concerned whether the UK's international law obligations require it to grant potential victims of trafficking ("PVOTs") i.e. persons who are in receipt of a positive 'reasonable grounds' decision, some form of temporary leave to remain in the UK, pending a second stage, 'conclusive grounds' decision. The Court of Appeal drew attention to our submission that the Secretary of State's failure to issue formal documentation to potential victims evidencing their removability may be contrary to the Convention and urged the Secretary of State to "consider her position" on this point.
- *AT v Secretary of State for Work and Pensions* (EWCA Civ 130), the Court of Appeal upheld the First and Upper Tier Tribunal judgments that the DWP had a duty to assess the circumstances of applicants for Universal Credit with pre-settled status to ensure that any refusal would not expose them to a violation of their rights under the EU Charter of Fundamental Rights. This is a significant judgment, which the DWP estimated would potentially affect 3000 current claims/cases which were stayed behind or waiting for the judgment. The Secretary of State was refused permission to appeal to the Supreme Court. The government will now have to produced guidance as to how these claims should be now dealt with by DWP caseworkers.
- In *Celik v SSHD* (EWCA Civ 921) the Court of Appeal considered the position of extended family members ('EFM's), specifically durable partners, and the circumstances in which they might fall within the scope of the EU Withdrawal Agreement ('WA'). The AIRE Centre intervened along with Here for Good. The Court held that a perswerein a durable relationship with an EU citizen had no substantive rights under the WA unless their entry and residence was facilitated before 11 PM GMT on December 31, 2020.
- The case of *Siddiqa v Entry Clearance Officer* (EWCA Civ 248) raised the question left open by the Court in *Celik* as to whether Article 10(3) and 10(5) WA permits the Secretary of State to operate a system under which they refuse even to consider whether an application, made before 31 December 2020 by an EFM to join their related EU citizen already in the UK, may be regarded as an application to facilitate that entry under Article 3(2) of the Directive, where it was made, by error, using the form for applications under Appendix EU (FP) and not those under the Immigration (European Economic Area) Regulations 2016 ('EEA Regulations'). On 14 March 2024, the Court of Appeal also refused this appeal.

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The AIRE Centre also provided direct representation to 21 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The cases taken on reflect the AIRE Centre's aims and mission, and where a decision is likely to have a wider impact than on the individual concerned.

Goal 3: Defend and develop fundamental European rights through policy work.

In February 2024, the AIRE Centre (Europe litigation) put itself forward to be represented on the Standing Committee of the Conference of INGOs of the Council of Europe. This body co-ordinates the representation of INGOs before other Council of Europe bodies, oversees the work of the Expert Councils, and ensures NGO thematic committees are working within agreed priorities of the conference and the Council of Europe. AIRE was elected to the Standing Committee in April 2024, increasing the organisations presence in the Council of Europe.

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. More information about this work can be found here - <https://airewb.org/>. The activities promote standard setting and the sound development of the law in the region and beyond. Key activities in 2023/24 included:

1. Rule of Law in Bosnia and Herzegovina

Our programme in the Bosnia and Herzegovina (BiH) works to strengthen judicial dialogue amongst the highest courts, and to build capacity and conduct training for judges of lower courts. We continue to work to strengthen the capacity of the judicial system in BiH to fight crime in a more effective and transparent way.

The AIRE Centre has organised a large number of events, including the Seventh Annual Conference of the Judicial Forum for Bosnia and Herzegovina in November 2023 entitled "*Independence and Impartiality of the Judiciary*". A very topical subject, the event took place at one of the most PIVOTAL moments in the reform of the Bosnian Herzegovinian judiciary, with the adoption of amendments to the Law on the High Judicial Prosecutorial Council of BiH. Over 70 presidents, judges, and representatives of the highest judicial institutions in Bosnia and Herzegovina, judges of the European Court of Human Rights attended, as well as representatives of international organisations and civil society.

The Legal Chronicle, a twice-yearly legal publication for judges and prosecutors published by the High Judicial and Prosecutorial Council of Bosnia and AIRE and prepared jointly with highest courts and Judicial Training Institutes is now available to wider public and easily accessible and searchable in e-format – it can be accessed at <https://pravnahronika.org/>.

2. Rule of Law in Montenegro

The project brings together the leadership of Montenegro's judiciary and Montenegrin Ministry of Justice with British, European and regional legal experts to strengthen the rule of law in the country. It aims to harmonise national jurisprudence with key European legal and human rights standards, and to support legislative reform reforms to address underlying systemic weaknesses.

A round table on "The Convention rights of foreigners in the extradition process in Montenegro", was held on 30 May 2023, emphasizing the importance of addressing potential violations of rights and procedures in these cases, and launching a handbook providing an extensive overview of relevant issues.

3. Regional work in Western Balkans

a) Anti-Corruption in South East Europe

With the support of the UK government, the AIRE Centre, in cooperation with the Regional Anti-Corruption Initiative Secretariat, was during the reporting year in the second phase of implementing the Project "Combating corruption and organised crime in the Western Balkans through strengthening regional cooperation in asset recovery." The goals of the project include to strengthen the capacity of courts and prosecutors to combat corruption and organised crime, to facilitate the collection, analysis, and distribution of statistics to enable effective assessment of asset recovery processes, and to foster regional and international cooperation in the area.

In March 2024, an in-person event took place which followed four online sessions, focusing on practical and theoretical aspects of financial investigations for prosecutors from across the region.

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On 28 March 2024, the AIRE Centre gathered over 70 judges, prosecutors, and lawyers as well as representatives of state institutions, international organisations, embassies and civil society in Podgorica, Montenegro for the conference "Confiscation of assets acquired through criminal activity – application of national and international standards and judicial practice". During this event, an in-depth handbook was presented, containing comprehensive analysis of international standards and case law on the topic of confiscation.

The Regional Asset Recovery Network established by the AIRE Centre continued to grow over the reporting year, and the National Coordinators continued to participate in the important events organised bilaterally and used those opportunities to advocate and promote the project. More information can be found here <https://arrplatform.org/>.

b) The Regional Rule of Law Forum

The Regional Rule of Law Forum for South-East Europe celebrated its 10th anniversary in Sarajevo on 10-11 November 2023. It brought together over 100 participants, including judges from the European Court of Human Rights, such as Vice President Marko Bosnjak, as well as presidents of judicial institutions, judges, representatives of civil society and other legal experts from the region. The focus was on the key challenges and opportunities for balancing data protection with transparent justice, looking at Article 8 (the right to respect for private life), and Article 6 (the right to a fair trial), of the European Convention on Human Rights.

The Forum was hosted by the AIRE Centre and Civil Rights Defenders, supported by the UK Government, the Swedish International Development Cooperation Agency, and the Constitutional Court of BiH. More information is available at www.rolplatform.org

c) The Human Rights Legal Bulletin

This up-to-date source of Strasbourg/Luxembourg case law continued to be published in Bosnian, Croatian, Montenegrin and Serbian, as well as English for domestic lawyers and judges. It was shared electronically and can be accessed on a fully searchable database – see <http://ehrbulletin.com/Index>.

d) Gender Equality in the Western Balkans

This project "*Equality and fight against GBV and Femicides in the Western Balkans*" is supported by the UK government and aims to increase access to justice for victims and survivors of Gender Based Violence (GBV) through increased understanding of gender issues amongst the judiciary in the Western Balkans, and create an improved track record of alignment of the case law on GBV and femicides in the region with good practice and international standards.

The GCJ Network is a key component of the GBV and Femicides Project. It represents a pioneering initiative in the Western Balkans region, bringing together a community of women and men judges dedicated to promoting gender equality and serves as a regional platform for its members to exchange ideas, collaborate, and drive change towards a more equal society.

A major event held during the reporting year, was the largest regional Judicial Forum on Gender Equality, which opened on 2 June 2023 in Belgrade. Over 100 key judicial actors from the region and beyond attended, including the President and judges of the European Court of Human Rights, presidents, and judges of regional judicial and other state institutions, as well as academics and NGOs. The event was organised in cooperation with the Commissioner for the Protection of Equality in Serbia and the NGO FemPlatz, to discuss how the judiciary can effectively respond to different types of gender inequality and violence in the Western Balkans.

More information is available at www.gcjnetwork.org/home.

Goal 4: To operate a well-resourced and purposeful organisation.

We have established a series of sub committees to take forward the implementation of our 5-year strategic plan and to ensure our governance is aligned to our strategic plan, through the re-structuring of the reports to the Board and the development of an operational work plan.

The AIRE Centre has continued to operate remotely. We moved into new offices in London Bridge.

This year, we have continued the process of upgrading our IT systems and to migrating our data to a cloud-based service.

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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

The AIRE Centre was successful in applying for a public law contract with the Legal Aid Agency. We passed our desktop and in person SQM audit. We have reserved funding to support this application, and the initial costs involved.

Our volunteers / interns

The AIRE Centre has been grateful to have had the assistance of 26 legal interns this year including interns from American universities such as Columbia, Michigan, and Syracuse. The intern's work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation's success. We expanded our partnership with Syracuse London, and hosted a student during the Spring and Autumn semesters.

Our pro bono support.

We are very grateful to the law firms and barristers who have supported our work on a pro bono basis, including Allen & Overy LLP, Freshfields Bruckhaus Deringer LLP, Herbert Smith Freehills LLP, Reed Smith LLP, DLA Piper LLP, Ashurst LLP and Arthur Cox LLP. We have not included a financial value for these services in our accounts since this is not work for which the charity would have been able to pay.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2). The achievements and activities above demonstrate the public benefit arising from the charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net deficit for the year of £136,554 (2023 – surplus £62,852) and total reserves stand at £477,539 (2023 – £614,093).

The accounts show that we have made loss in our finances in the year. Our priority remains to maintain a level of unrestricted income from voluntary sources to ensure we can continue to develop planned activities and respond to emergencies and strategic opportunities.

Principal Funding Sources

Funding is primarily obtained from grants from various organisations and individuals.

Fundraising standards

The AIRE Centre is not registered with the Fundraising Regulator and the charity has raised less than £10,000 directly from members of the public.

Investment policy and performance

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

As at the year-end accounts showed reserves of £477,539, of which £119,295 was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are a balance of £288,596 (2023 £335,769).

Designated fund

The Designated funds of £100,000 created in 2021/2022 has decreased to £69,648 as we continue our public law contract work.

The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assess the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserve fund is £170,140 for the financial year, therefore, during 2023/24 we are operating above this target level.

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FUTURE ACTIVITIES

In the coming year, our key focuses will be to:

- ✓ Deliver on our EU Settlement Scheme project and our project assisting UK nationals abroad regularise their immigration status considering Brexit,
- ✓ Develop our litigation and policy strategy priorities, in particular the recognition and enforcement of the UKs obligations under domestic and international human rights instruments.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Advice on Individual Rights in Europe (The AIRE Centre) is a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 29 May 1993 and is a registered charity (registered 30 January 2002) constituted as a Limited Company under the Memorandum and Articles of Association. The charity registration number is 1090336 and the company registration number is 02824400.

Recruitment and appointment of Trustees

We endeavour to recruit trustees from our stakeholder and client groups, ensuring that the management committee has the necessary skills to properly govern the AIRE Centre.

Trustee induction and training

The AIRE Centre has a trustee induction process which aims to ensure that all trustees understand the organisation, its purposes, beneficiaries, and its values, which include:

- Roles and nature of the organisation and their role / responsibilities within it.
- Full understanding of the spirit / aim of AIRE's Equal Opportunities / Diversity commitment.
- Understanding of the practical day-to-day implications of what is expected of all workers.
- Contents of the AIRE Staff Handbook.

Organisation

The AIRE Centre's work is led by a management committee who serve as trustees and company directors. They work closely with the Director, governing the work and approving decisions on strategic direction. The management committee is responsible for ensuring that the AIRE Centre operates within its charitable objectives as stated in the governing documents. The charity operates a line management structure with the Director overseeing the work of the charity.

Matthew Evans has been the Director since October 2013. He qualified as a Solicitor in 1995 and has extensive management experience in the voluntary sector. The role of Director combines responsibility for the organisations' overall management and its legal work and strategy.

The AIRE Centre staff and consultants team also includes: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), three UK qualified lawyers; one officer who works on EU litigation, one consultant who works on EUSS and domestic litigation; two consultants who run the Balkans work; and a business & finance manager.

Related parties

During the year, all the transactions with the related parties are disclosed in note 15 of the financial statements

Pay policy for senior management staff.

The directors consider the board of directors, who are the charity's trustees, and the senior management team (see below) comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the Trust on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are related party transactions are disclosed in note 8 to the accounts.

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Subject to affordability, annual pay reviews are linked to Greater London Provincial Council (GLPC) pay scales. The Trustees agreed to pay increases in line with this year's GLCP agreement between the Unions and employers.

Risk management

The AIRE Centre has an effective risk management process. The Director ensures that at each quarterly meeting the Board receives and reviews a copy of the updated risk register. The risk management process has focused on discussing and agreeing action to be taken regarding the high-level risks and new risks that have been identified during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)
Duncan Price (Treasurer)
Emma Mockford
Michael Quayle
Jason Pobjoy
Francesca Cooney
Kehinde Oluwo
Jago Russell

Senior Management Team: Matthew Evans – Director
Nuala Mole – Senior Lawyer
Yvonne Williams – Business & Finance Manager

Registered Office: Unit 2.10 in The Green House, 244-254 Cambridge Heath Road, London E2 9DA

Website: <http://www.airecentre.org>

Auditors: SCB (Accountants) Ltd, 31 Sackville Street, Manchester, M1 3LZ

Bankers: Barclays Bank plc, Dulwich Area Branches, London SE15 4TY

Trustees' responsibilities in relation to the financial statement

The trustees (who are also directors of Advice on individual Rights in Europe for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT OF DISCLOSURE TO AUDITOR

As far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

A resolution will be proposed and agreed at the Annual General Meeting that SCB (Accountants) Ltd be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:



PAUL YATES
CHAIR

Date – 16th January 2025

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice on Individual Rights in Europe (A company limited by guarantee) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
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The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

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

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Charity Act 2011 and SORP 2019 regulations.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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



Jeffrey Bor FCA (Senior Statutory Auditor)
For and on behalf of SCB (Accountants) Ltd
31 Sackville Street, Manchester
M1 3LZ

Date: 17/01/2025

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)

Statement of Financial Activities
(Including Income and Expenditure Account)
for the Year Ended 31 March 2024

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	2	153,634	-	153,634	160,474
Income from charitable activities	3	114,822	1,123,889	1,238,711	1,422,241
Investment income	4	6,096	-	6,096	1,075
Total income		274,552	1,123,889	1,398,441	1,583,790
Expenditure					
Cost of raising funds	5	52,585	-	52,585	45,238
Expenditure on charitable activities	5	299,492	1,182,918	1,482,410	1,475,700
Total Expenditure		352,077	1,182,918	1,534,995	1,520,939
Net income/expenditure and net movement in funds for the year		(77,525)	(59,029)	(136,554)	62,852
Reconciliation of funds					
Total funds, brought forward		435,769	178,324	614,093	551,241
Total funds, carried forward		358,244	119,295	477,539	614,093

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 18 to 28 form part of these financial statements.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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BALANCE SHEET AS AT 31 March 2024

		2024		2023	
		£	£	£	£
Fixed assets	Notes				
Tangible assets	10	-	-	-	-
Current assets					
Debtors	11	444,197		567,284	
Cash at bank and in hand		<u>527,024</u>		<u>555,255</u>	
		971,221		1,122,539	
Liabilities					
Creditors falling due within one year	12	<u>(493,682)</u>		<u>(508,446)</u>	
Net current assets			477,539		614,093
Net assets			<u>477,539</u>		<u>614,093</u>
The funds of the Charity					
Unrestricted funds					
-General funds	13		288,596		335,769
-Designated funds	13		69,648		100,000
Restricted funds	13		119,295		178,324
Total Charity funds			<u>477,539</u>		<u>614,093</u>

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

These accounts were approved by the Board of Trustees on 16th January 2025 and were signed on its behalf by:



Duncan Price – Treasurer

The notes on pages 18 to 28 form part of these financial statements.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)
CASH FLOW STATEMENT AS AT 31 March 2024

	2024	2023
	£	£
Cash Flow From Operating Activities		
Net movement in funds	(136,554)	62,852
Deduct interest income shown in investment activities	(6,096)	(1,075)
(Increase) / decrease in debtors	123,086	(165,046)
Increase/(decrease) in creditors	(14,763)	10,583
Net Cash flow generated from Operating Activities	<u>(34,326)</u>	<u>(92,686)</u>
 Cash Flow From Investing Activities		
Interest Income	<u>6,096</u>	<u>1075</u>
Net Cash Generated from Investing Activities	<u>6,096</u>	<u>1075</u>
 Total Cash and Cash Equivalents generated during the year	<u>(28,230)</u>	<u>(91,611)</u>
 Cash and Cash Equivalents at the beginning of the year	555,255	646,866
 Cash and Cash Equivalent at the end of the year	<u>527,024</u>	<u>555,255</u>

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Advice on Individual Rights in Europe meets the definition of a public benefit entity under FRS 102.

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

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 note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net deficit of £136,554 (2023 - £62,852) for the year, total reserves of £477,539 (2023 - £614,093) and free reserves of £288,596 (2023 - £335,769). The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assess the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserve fund is £170,140 for the financial year, therefore, during 2023/24 the charity is operating above this target level.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. Trustees will continue to monitor and ensure spending to be done in line with income in order to maintain target level of reserves. The review of cashflow for 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, secured new income and the steps that could be taken to reduce expenditure should this be necessary.

Based on the information above, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future and will remain surplus in future periods. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

1.3 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable, Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

**ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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**Notes to the Financial Statements
For the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers and pro bono legal support are not recognised. More information about their contribution is included in the trustees' annual report.

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations by direct approach and other fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities and their associated support costs.

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE (A company limited by guarantee)

Notes to the Financial Statements For the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and equipment - 33.33% straight line

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments.

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Allocation of shared cost between multiple activities

Support costs relate to those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back-office costs, premises, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. All the general support and governance costs are allocated to activities at different percentages, on the basis of staff time relating to each activity.

1.15 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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Notes to the Financial Statements
For the year ended 31 March 2024

2. Donations

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
The Tudor Trust	30,000	-	30,000	30,000
Esmee Fairbairn Foundation	40,000	-	40,000	48,000
The A B Charitable Trust	22,000	-	22,000	20,000
Access to Justice Foundation	-	-	-	12,196
Freshfields Bruckhaus Deringer	10,000	-	10,000	10,000
Herbert Smith Freehills	5,000	-	5,000	5,000
The Law Society	-	-	-	5,000
London Legal Support Trust	10,000	-	10,000	10,000
Ptarmigan Trust	16,000	-	16,000	15,000
The Stephen Clark Charitable Settlement	12,000	-	12,000	-
Donations < £5,000	8,634	-	8,634	5,278
	153,634	-	153,634	160,474

The donations in 2023 totalling to £160,474, were attributed all to unrestricted funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Foreign, Commonwealth & Development Office (R048)	-	409,694	409,694	343,376
Foreign, Commonwealth & Development Office (R049)	-	369,860	369,860	261,260
Foreign, Commonwealth & Development Office (R050)	-	-	-	198,373
The Home Office (R051)	-	235,376	235,376	474,256
The Home Office (R1001)	-	69,338	69,338	92,000
The Legal Education Foundation (R1010)	-	-	-	15,000
ENS Partnership (R1012)	-	-	-	10,000
OSJI Project (R1014)	-	13,621	13,621	-
ILPA/SLF Expansion Project (R1015)	-	6,464	6,464	-
UNDP Project (R053)	-	19,536	19,536	-
Consultancy and other income	114,822	-	114,822	25,059
Training income	-	-	-	2,918
	114,822	1,123,889	1,238,711	1,422,241

The Income from charitable activities in 2023 totalling £1,422,241, attributed £27,977 to unrestricted funds and £1,394,264 to restricted funds.

4. Investment Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Interest income	6,096	-	6,096	1,075
	6,096	-	6,096	1,075

The interest income in 2023 totalling to £1,075 were attributed all to unrestricted funds.

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Notes to the Financial Statements
For the year ended 31 March 2024

5. Analysis of Expenditure

	Raising funds	Advice, Information and training	2024	2023
	£	£	£	£
Direct staff costs	29,731	205,241	234,972	238,635
Volunteer and intern expenses	-	5,327	5,327	3,883
Staff training costs	-	978	978	558
Travel costs	-	62,421	62,421	29,166
Other direct project costs	-	1,025,476	1,025,476	1,132,377
Fundraising costs	1,219	-	1,219	812
Support costs (Note 6)	19,630	176,672	196,302	108,007
Governance costs (Note 6)	-	8,300	8,300	7,500
	50,580	1,484,415	1,534,995	1,520,938

Of the £1,534,995 expenditure in 2024 (2023 - £1,520,938), £352,077 was charged to unrestricted funds (2023 - £193,229) and £1,182,918 to restricted funds (2022 - £1,327,709).

6. Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

Analysis of support and governance costs

	General support	Governance Costs	2024	2023
	£	£	£	£
Finance and administration staff	89,193	-	89,193	48,827
Staff travel and welfare	10,151	-	10,151	10,303
Premises and equipment costs	52,182	-	52,182	14,903
Communications and IT costs	20,185	-	20,185	17,311
Legal and professional fees	6,198	-	6,198	5,976
Insurance	3,323	-	3,323	3,338
Other office expenses	15,070	-	15,070	7,348
Audit fee	-	8,300	8,300	7,500
	196,302	8,300	204,602	115,507

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Notes to the Financial Statements
For the year ended 31 March 2024

7. Net Incoming Resources

Net incoming resources is shown after charging :	2024	2023
	£	£
Auditors' remuneration	<u>8,300</u>	<u>7,500</u>

8. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. Analysis of staff costs, trustees' remuneration and expenses and cost of key management personnel

	2024	2023
	£	£
Salaries	296,592	258,350
National Insurance	21,545	23,998
Pension	<u>6,028</u>	<u>5,114</u>
	<u>324,165</u>	<u>287,462</u>

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within bands of £10,000 is as follows:

	2024	2023
£60,000-£69,999	1	1

The key management personnel comprise Director, Business Finance Manager and Senior Lawyer.

The total Employee Benefit of Key Management Personnel were £158,908 (2023- 163,568).

Staff Numbers

The average monthly number of staff employed by the charity during the year (full time equivalent) was as follows:

	2024	2023
	Number	Number
Direct staff	6	7
Finance and administration	<u>2</u>	<u>1</u>
	<u>8</u>	<u>8</u>

The average monthly number of persons employed by the charity during the year was Eight (2023-Eight)

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Notes to the Financial Statements
For the year ended 31 March 2024

10. Tangible fixed assets

	Fixtures & Fittings
COST	£
As at 1st April 2023	13,613
Additions during the year	-
Disposals	-
As at 31st March 2024	<u>13,613</u>
DEPRECIATION	
As at 1st April 2023	13,613
Charges for the year	-
Disposals	-
As at 31st March 2024	<u>13,613</u>
NET BOOK VALUES	
As at 31st March 2024	<u>-</u>
As at 31st March 2023	<u>-</u>

11. Debtors

	2024	2023
	£	£
Grant, contract and fee income receivable	439,349	503,667
Gift aid recoverable	2,473	1,130
Prepayments	2,374	62,487
	<u>444,197</u>	<u>567,284</u>

12. Creditors

	2024	2023
	£	£
Trade creditors	376,256	450,318
Social security and other taxes	7,391	7,906
Other creditors	2,054	1,082
Accruals	107,981	49,140
	<u>493,682</u>	<u>508,446</u>

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Notes to the Financial Statements
For the year ended 31 March 2024

13. Movement in Funds

	Balance as 01.04.23	Income	Expenditure	Transfer	Balance as 31.03.24
	£	£	£	£	£
Restricted funds:					
British Embassy Podgorica (R043)	12,581	-	12,581	-	-
Foreign, Commonwealth & Development Office (R048)	74,345	409,694	414,513	-	69,526
Foreign, Commonwealth & Development Office (R049)	63,952	369,860	418,065	-	15,747
Foreign, Commonwealth & Development Office (R050)	3,521	-	3,521	-	-
The Home Office (R051)	19,925	235,376	227,838	-	27,463
UNDP Project (R053)	-	19,536	19,536	-	-
The Home Office (R1001)	-	69,338	69,338	-	-
The Legal Education Foundation (R1010)	4,000	-	-	-	4,000
OSJI Project (R1014)	-	13,621	11,062	-	2,559
ILPA/SLF Expansion Project (R1015)	-	6,464	6,464	-	-
	178,324	1,123,889	1,182,918	-	119,295
Unrestricted funds:					
Designated funds	100,000	-	30,352	-	69,648
General funds	335,769	274,552	321,725	-	288,596
	435,769	274,552	352,077	-	358,244
Total funds	614,093	1,398,441	1,534,995	-	477,539

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Notes to the Financial Statements
For the year ended 31 March 2024

13. Movement of Fund (cont.)

Analysis of movement in funds - previous year

	Balance as 01.04.22	Income	Expenditure	Transfer	Balance as 31.03.23
	£	£	£	£	£
Restricted funds:					
British Embassy Podgorica (R043)	14,947	-	2,366	-	12,581
Foreign, Commonwealth & Development Office (R048)	63,922	343,376	332,953	-	74,345
Foreign, Commonwealth & Development Office (R049)	-	261,260	197,308	-	63,952
Foreign, Commonwealth & Development Office (R050)	14,228	198,373	209,080	-	3,521
The Home Office (R051)	9,202	474,256	463,532	-	19,925
Foreign, Commonwealth & Development Office (R052)	2,978	-	2,978	-	-
The Home Office (R1001)	-	92,000	92,000	-	-
The Legal Education Foundation (R1010)	3,766	15,000	14,766	-	4,000
AT&T2 (R1011)	2,726	-	2,726	-	-
ENS Partnership (R012)	-	10,000	10,000	-	-
	111,769	1,394,264	1,327,709	-	178,324
Unrestricted funds:					
Designated funds	100,000	-	-	-	100,000
General funds	339,472	189,526	193,229	-	335,769
	439,472	189,526	193,229	-	435,769
Total funds	551,241	1,583,790	1,520,938	-	614,093

Description, nature and purpose of restricted funds:

British Embassy Podgorica (R043) - Building public confidence in the legal system and the principle of equality before the law by improving the domestic implementation of the European legal and human rights standards and through legislative reforms to address systemic weaknesses.

Foreign, Commonwealth & Development Office (R048) - Increasing Bosnia and Herzegovina judicial capacity to harmonises domestic case law and align it with European legal standards.

Foreign, Commonwealth & Development Office (R049) - Judicial responses to gender, COVID-19 and independence in the Western Balkans. The project will monitor, strengthen and support the responses of judiciaries and decision-makers in the Western Balkans to the COVID-19 pandemic.

Foreign, Commonwealth and Development (R050) – Harmonising national jurisprudence with Key European legal and human rights standards by supporting legislative reforms to address underlying systematic weakness.

The Home Office (R051) – Improving the capacity of western Balkans key institutions to tackle corruption and organised crime through effective asset recovery and regional cooperation.

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**Notes to the Financial Statements
For the year ended 31 March 2024**

Foreign, Commonwealth and Development Office (R052) - Conference examining Environmental, Social and Governance (ESG) standards and its correlation to the gender equality standards.

The Home Office (R053)- Combatting corruption and organised crime in the Western Balkans through strengthening regional cooperation in asset recovery

The Home Office (R1001) - Delivering practical support to vulnerable EU Citizens and their family members to help them make their EU Settlement Scheme application.

The Legal Education Foundation (R1010) - Understanding and applying retained EU law in post-Brexit Britain.

AT&T2 (R1011) - Continuation of project (R1007) supporting frontline workers in the coal front of the migratory crisis in selected European countries by providing them with expert training enabling them to identify and support victims of human trafficking and domestic violence, separated children and other vulnerable groups.

European Network on Statelessness (ENS) Partnership (R1012) - Partnership agreement whereas the AIRE Centre agrees to undertake activities in support of ENS' strategic litigation work to prevent and reduce statelessness and protect stateless people.

The Open Society Institute (R1014) - Organising meetings with European litigators and the European Court of Human Rights

Immigration Law Practitioners' Association (ILPA) (R1015) - Prelitigation research into the lack of provision for late applications, including from those with mental capacity concerns, under The EU Settlement Scheme (EUSS) and the absence of clear policy or guidance on how such individuals can effectively access EUSS.

Description, nature and purpose of unrestricted funds:

Designated funds – To gain a UK Government Legal Aid Contract. During the year, the designated fund has decreased to £69,648 as we continue our public law contract work.

General funds - General fund represents funds available to spend at the discretion of the trustees.

14. Analysis of Fund Balances Between Net Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Net Current Assets	288,596	69,648	119,295	477,539
Total	288,596	69,648	119,295	477,539

Analysis of net assets between funds - previous year

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023
	£	£	£	£
Net Current Assets	335,769	100,000	178,324	614,093
Total	335,769	100,000	178,324	614,093

**ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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**Notes to the Financial Statements
For the year ended 31 March 2024**

15. RELATED PARTY DISCLOSURE

Details of transactions with trustees and senior management are in note 8. Income totalling £265 (2023 - £120) was donated by trustees.

16. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,028 (2023 - £5,114).

17. SHARE CAPITAL

The Company is limited by guarantee and does not have a share capital divided by shares.

18. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Board of Trustees throughout the year.

Accounts

REGISTERED COMPANY NUMBER: 02824400 (England and Wales)
REGISTERED CHARITY NUMBER: 1090336

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

Advice On Individual Rights in Europe
(A company limited by guarantee)

Advice On Individual Rights in Europe
(A company limited by guarantee)

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for the Year Ended 31 March 2023

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2023, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

OUR PURPOSE AND ACTIVITIES

Our vision:

- All people should be able to enjoy their fundamental rights under European law.

Our values:

- We believe in deploying our unique expertise in European law in the most impactful way.
- We believe in collaboration with other organisations.
- We believe in maintaining our independence.

Our mission

We use the power of European law to protect fundamental rights.

We do this by:

- (1) providing expert **advice** on European law,
- (2) conducting **litigation** in cases where fundamental European rights are at stake,
- (3) undertaking **policy** work, training and technical assistance to promote standard setting and the sound development of the law, and
- (4) operating a well-resourced and purposeful organisation for the benefit of those seeking to enjoy their fundamental European rights.

Strategic goals 2019-24

Following consultation with external stakeholders and staff, the AIRE Centre produced a 5-year Strategic Plan (2019-24). The Strategic Plan contains 4 overarching goals.

Goal 1: Increasing and focusing provision of quality advice

Goal 2: Tackling breaches of fundamental European rights through litigation

Goal 3: Defend and develop fundamental European rights through policy work

Goal 4: To operate a well-resourced and purposeful organisation

Under each of these goals, we have more specific targets, which feed into an operational workplan. This framework is used by the trustees for assessing the performance of the AIRE Centre.

Our Work

A continued priority this year has been the continuing legal ramifications of Brexit on the rights of EU citizens in the UK and to UK citizens in the EU.

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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

Goal 1: Increasing and focusing provision of quality advice

In 2022-23, the AIRE Centre provided advice to over 1,126 individuals and/or 2nd tier agencies. This is around a 25% decrease compared to last year reflecting that some 4 years after the scheme opened the number of EUSS applications has naturally dropped, albeit these cases now raise more complex and difficult issues and legal arguments.

We continue to provide advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources. This figure takes account of our work advising vulnerable EEA nationals and their family members in the UK, as well as our advice for UK nationals in Europe.

Applicants have been supported under the EUSS project to apply for settled status. Over 400 people were supported to make an application under the EU settlement scheme either through end-to-end virtual support or written advice/representations.

In the period between 1st April 2022 and 31st March 2023 we provided written advice and assistance in 85 cases concerning victims of domestic violence and/or their children.

The AIRE Centre remains concerned about the lack of protection accorded to vulnerable individuals in light of Brexit, in particular the situation of children and long-term residents in the UK who remain unaware of their need to regularise their immigration status in light of Brexit.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions, either independently or through various litigation partnerships.

In cases before the European Court of Human Rights (ECtHR) and UN Treaty Mechanisms, the AIRE Centre's Europe litigation work has focused on the rights of asylum seekers; trafficking in human beings; gender-based violence; LGBTQ+; and children's rights.

Between 1 April 2022 and 31 March 2023, the AIRE Centre submitted third party interventions, implementation submissions, and directly represented one applicant before the ECtHR. We have continued to act jointly in interventions with specialised organisations such as ECRE, the Dutch Council for Refugees, the International Commission of Jurists, the European Network on Statelessness, and others.

Examples of third-party interventions submitted to the European Court of Human Rights during this period include:

- A number of cases against Greece concerning the removal of applicants to Turkey. For example: **LHM v Greece** 30520/17 together with ECRE, concerning the removal of a Syrian national family with four minor children from Greece to Turkey. **GRJ v Greece** 15067/21 concerning the return of a child asylum seeker from Samos to Turkey. And **AD and AE v Greece** concerning the removal of Turkish nationals from the Evros Island to Turkey, without access to asylum procedures.
- **NS v Greece** 15913/20, concerning the material living conditions in the Samos hotspot and whether they were appropriate for two pregnant women and one newborn child.
- **Civale v Italy** 9123/22, concerning the failure of national authorities to take measures to ensure the implementation of access rights of a parent and child in social service proceedings.
- **AD v Malta** 12427/22. The case concerned the lawfulness of the detention of an Ivorian child asylum seeker.

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- **MSD v Romania** 28935/21, concerning whether the national authorities had conducted effective investigations and prosecutions into alleged online harassment and abuse, including the dissemination of intimate photographs without consent.
- **TV v Spain** 22512/21 on obligations to protect a child victim of trafficking and to conduct effective criminal investigations into alleged trafficking.
- **FH and NT v Cyprus** 28150/22 and 40733/22 on the positive obligations to effectively investigate allegations of rape and the issue of non-consent.

During this period, the Europe litigation team represented a 15-year-old visually impaired child. The case concerned the child's right to educational facilities and resources that accommodate her visual impairment under Art 2 Protocol 1, article 14 and 8. We submitted the application to the Court in September 2022.

We also made written submissions under Rule 9.2 rules of the Committee of Ministers to the Department for the Execution of Judgements in VCL and AN v UK. We reiterated the positive obligations on states to protect victims and potential victims of trafficking and evaluated the ways the State had failed to address the circumstances which led to the violation.

In addition to this case work, we delivered 8 training sessions on vulnerability identification in the context of mixed migrations flows for lawyers and caseworkers in Greece and Spain.

Finally, and together with the European Network on Statelessness, we delivered 4 training sessions on impact litigation and statelessness and published the joint ENS/AIRE litigation toolkit.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several important strategic cases.

- *Harrington v Secretary of State for Work and Pensions C3/2022/1399*, the Court of Appeal gave judgment on the law relating to (i) the EU regime for resolving overlapping benefits conferred by different EU Member States and its relevance (if any) to benefits such as disability living allowance (care component) and (ii) the importance of a realistic, and rights-reflective construction of the relevant rules, to address a situation such as that in this appeal, namely where only one parent in the family unit is active and present in a child's life. The Court of Appeal found that the question of which competent state was responsible for paying cash sickness benefits this was to be determined by applying Article 11(3) of the EU Regulation 883/2004. In the appellant's case, the rule in Article 11(3) meant that it was her state of residence (the UK) which was responsible for paying her cash sickness benefits. The Court of Appeal also agreed with the AIRE Centre that there was no rule of priority according to which another member state should be found to be competent. In particular, the Court rejected the argument that Article 21 of the regulation was intended as a rule of priority.
- *AT v Secretary of State for Work and Pensions (UA-2022-001607-USTA)*. The Upper Tribunal found that the DWP had a duty to assess the circumstances of applicants for Universal Credit with pre-settled status to ensure that a refusal would not expose them to a violation of their rights under the EU Charter of Fundamental Rights. The Secretary of State has appealed. In the meantime, the Secretary of State has the power, under Section 25(2) of the Social Security Act 1998, to stay decision-making on claims affected by the decision. This puts the decision making on hold until the case is finally determined.
- The AIRE Centre was granted permission to intervene by the UK Supreme Court in the case of *Balogun v Secretary of State for the Home Department (C9/2020/1554)*. The question was whether the Appellant enjoyed an EU law right to reside which ultimately determined which deportation regime applied, the EU law regime or the domestic law regime. The Secretary of State conceded the point in the Appellant's favour, making the wider point of law academic.

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The AIRE Centre also provided direct representation to over 20 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The cases taken on reflect the AIRE Centre's aims and mission, and where a decision is likely to have a wider impact than on the individual concerned.

Goal 3: Defend and develop fundamental European rights through policy work

Our work assisting vulnerable/at risk EU nationals and their family members apply under the EU Settlement Scheme includes capacity building in the voluntary sector, and the creation of various online tools. During this reporting year, over 8,000 people accessed our services, including our online resources (the tree tool, settlement guide, info sheets, training materials etc.) and attended our training sessions.

On 1 November 2022, The Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence, better known as the Istanbul Convention, entered into force in the UK, which became the 37th State to ratify the Convention. The ratification by the UK was something which the AIRE Centre has long argued for and was a recognition of over 20 years of work fighting against gender-based violence both here in the UK and in the Western Balkans.

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. These promote standard setting and the sound development of the law in the region and beyond. Key activities in 2022/23 included:

1. Rule of Law in Bosnia and Herzegovina

Our programme in the People's Republic of Bosnia and Herzegovina (BiH) works to strengthen judicial dialogue amongst highest courts, and to build capacity and conduct training for judges of lower courts.

The AIRE Centre has organised many events during the reporting year, including the Sixth Annual Conference of the Judicial Forum for Bosnia and Herzegovina in November 2022 on the topic of "*Decisions on Organised Crime Cases – Use of Evidence Obtained by Contemporary Communication Technologies*". This is a very topical subject, as on the 16 December, the Court of BiH confirmed the first indictment in which evidence obtained through Sky and Anom applications was used. Another important event was the second meeting of the High Judicial and Prosecutorial Council's working group, aimed at helping decisions/instruction on publishing prosecutorial and judicial decisions which are aligned with international standards, good practice and need for greater transparency.

The Legal Chronicle, a legal publication for judges and prosecutors published by High Judicial and Prosecutorial Council of Bosnia and AIRE, and prepared jointly with highest courts and JTC Group, is now available to wider public and easily accessible and searchable in e-format.

2. Rule of Law in Montenegro

The project brings together the leadership of Montenegro's judiciary and Montenegrin Ministry of Justice with British, European and regional legal experts to strengthen the rule of law in the country.

The project has focused on supporting newly founded Young Judges Network and the judicial training institute. Co-operation with the Office of the Ombudsman of Montenegro also continued.

One of the main events was a conference organised on the execution of ECHR judgments against Montenegro in June 2022, to discuss levels of harmonisation and identify areas where further capacity is needed. A comprehensive analysis of Execution of ECHR judgments against Montenegro, and a Guide to National Implementation of the ECHR was distributed at this conference to the participants and to courts across Montenegro.

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3. Regional work in Western Balkans

a) Anti-Corruption in South East Europe

With the support of the UK government, the AIRE Centre, in cooperation with the Regional Anti-Corruption Initiative Secretariat, is implementing a three-year Project “Combating corruption and organised crime in the Western Balkans through strengthening regional cooperation in asset recovery”.

An event on Effective Asset Recovery was held in Montenegro on 14 October 2022. The conference gathered key relevant stakeholders such as judges and prosecutors from Montenegro and the region, as well as representatives of key asset recovery institutions. Political leadership of Montenegro fully endorsed the event, with the Prime Minister delivering an opening speech and Ministers for Justice, Minister for Internal affairs and Acting Supreme State Prosecutor of Montenegro and Chief Special Prosecutor taking part.

The Annual Alumni Conference “Effective Asset Recovery in the Western Balkans” was also held in Sarajevo, attended by over 100 judges, prosecutors, representatives of academia and other experts from the region. The topic of asset recovery through the lens of practitioners was discussed and three publications were presented at the conference: “Social reuse of confiscated assets”, “Special investigative actions as an integral part of financial investigations of criminal acts of corruption and organised crime” and “Taxation of undeclared income - legal framework and practice in Montenegro and Croatia”.

The Asset recovery network was launched and continued to grow over the reporting year, and the National Coordinators continued to participate in the important events organised bilaterally and used those opportunities to advocate and promote the project.

b) The Regional Rule of Law Forum

The 9th Regional Rule of Law Forum for South-East Europe, focusing on Human Rights in Times of Emergency, and hosted by the AIRE Centre and Civil Rights Defenders, took place on 25 and 26 November 2022.

Judges from the European Court of Human Rights in Strasbourg, as well as from the highest courts throughout the Western Balkans region, as well as ombudspersons, government agents, representatives of judicial centres/academies, representatives of NGOs, and prominent legal experts reflected on key legal developments and lessons learned during the Covid pandemic. Issues discussed included the approach taken by the Strasbourg Court in respect of the invocation of Article 15 ECHR to derogate from the Convention, the role of the judiciary in scrutinising emergency measures, and the key factors that must be taken into account when balancing competing rights and interests in the context of an emergency.

The Forum was supported by the Konrad Adenauer Foundation, UK Government and the Government of Sweden. More information is available at www.rolplatform.org

c) The Human Rights Legal Bulletin

This remains the only up-to-date source of Strasbourg/Luxembourg case law published in Bosnian, Croatian, Montenegrin and Serbian for domestic lawyers and judges. It is shared electronically and can be accessed on a fully searchable database.

d) Gender Equality in the Western Balkans

Our project “*Gender and the Judiciary in WB6*” is supported by the UK government. Its objective is to create an improved track record of alignment of the case law on Gender Based Violence (GBV) and femicides in the region with good practice and international standards. The analytical work currently being undertaken will serve as a basis for development of the capacity building programmes, guidebooks and advocacy activities and as a baseline for monitoring the progress achieved.

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Co-operation on this area with the Judiciary Training Institutions focusing on two main areas: Promotion of the online Gender awareness course; and Support in organising training on the importance of Istanbul convention and GBV.

Almost 300 participants (including judges, prosecutors and police officers) conducted gender awareness training, and more than 150 certified their training.

More information is available at <http://www.gcjnetwork.org/home>

Goal 4: To operate a well-resourced and purposeful organisation

We have established a series of sub committees to take forward the implementation of our 5-year strategic plan and to ensure our governance is aligned to our strategic plan, through the re-structuring of the reports to the Board and the development of an operational work plan.

The AIRE Centre has continued to operate remotely. We are planning to move into new offices in London Bridge.

This year, we have continued the process of upgrading our IT systems and to migrating our data to a cloud-based service.

The AIRE Centre will tender for a public law contract with the Legal Aid Agency and has reserved funding to support this application.

Our volunteers / interns

The AIRE Centre has been grateful to have had the assistance of 29 legal interns this year including interns from American universities such as Columbia, Michigan and Syracuse. The intern's work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation's success.

Our pro bono support.

We are very grateful to the law firms and barristers who have supported our work on a pro bono basis, including Allen & Overy LLP, Freshfields Bruckhaus Deringer LLP, Herbert Smith Freehills LLP, Reed Smith LLP, Ashurst LLP and Arthur Cox LLP. We have not included a financial value for these services in our accounts since this is not work which the charity would have been in a position to pay for.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2). The achievements and activities above demonstrate the public benefit arising from the charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £62,852 (2022 – surplus £2,735) and total reserves stand at £614,093 (2022 – £551,241).

The accounts show that we have made an improvement to our finances in the year. Our priority remains to maintain a level of unrestricted income from voluntary sources to ensure we can continue to develop planned activities and respond to emergencies and strategic opportunities.

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Principal Funding Sources

Funding is primarily obtained from grants from various organisations and individuals.

Fundraising standards

The AIRE Centre is not registered with the Fundraising Regulator and the charity has raised less than £10,000 directly from members of the public.

Investment policy and performance

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

As at the year-end accounts showed reserves of £614,093 of which £178,324 was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are a balance of £335,769 (2022 - £339,472).

Designated fund

The Designated funds of £100,000 created in 2021/2022 remains unchanged as the public law contract procurement process for which the funds were created has been delayed by the Legal Aid Agency.

The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assess the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserve fund is £212,400 for the financial year, therefore, during 2022/23 we are operating above this target level.

FUTURE ACTIVITIES

In the coming year our key focuses will be to:

- ✓ Deliver on our EU Settlement Scheme project and also our project assisting UK nationals abroad regularise their immigration status in light of Brexit,
- ✓ Develop our litigation and policy strategy priorities, in particular the recognition and enforcement of the UKs obligations under domestic and international human rights instruments.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.
- ✓ Progressing a tender for a public law contract with the Legal Aid Agency, to allow us to more effectively promote access to individual European rights within the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Advice on Individual Rights in Europe (The AIRE Centre) is a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 29 May 1993 and is a registered charity (registered 30 January 2002) constituted as a Limited Company under the Memorandum and Articles of Association. The charity registration number is 1090336 and the company registration number is 02824400.

Recruitment and appointment of Trustees

We endeavour to recruit trustees from our stakeholder and client groups, ensuring that the management committee has the necessary skills to properly govern the AIRE Centre.

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Trustee induction and training

The AIRE Centre has a trustee induction process which aims to ensure that all trustees understand the organisation, its purposes, beneficiaries, and its values, which include:

- Roles and nature of the organisation and their role/responsibilities within it.
- Full understanding of the spirit/aim of AIRE's Equal Opportunities/Diversity commitment.
- Understanding of the practical day-to-day implications of what is expected of all workers.
- Contents of the AIRE Staff Handbook.

Organisation

The AIRE Centre's work is led by a management committee who serve as trustees and company directors. They work closely with the Director, governing the work and approving decisions on strategic direction. The management committee is responsible for ensuring that the AIRE Centre operates within its charitable objectives as stated in the governing documents. The charity operates a line management structure with the Director overseeing the work of the charity.

Matthew Evans has been the Director since October 2013. He qualified as a Solicitor in 1995 and has extensive management experience in the voluntary sector. The role of Director combines responsibility for the organisations' overall management and its legal work and strategy.

The AIRE Centre staff and consultants team also includes: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), three UK qualified lawyers; one officer who works on EU litigation, one consultant who works on EUSS and domestic litigation; two consultants who run the Balkans work; and a business & finance manager. In January 2023 the AIRE Centre in partnership with Here for Good employed an additional two officers to expand on our EUSS project

Related parties

During the year all the transactions with the related parties are disclosed in note 15 of the financial statements.

Pay policy for senior management staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team (see below) comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the Trust on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are related party transactions are disclosed in note 8 of the accounts.

Following the pay review that took place in 2020/21, the trustee board signalled it's intention that (subject to affordability) annual pay reviews would be linked to Greater London Provincial Council (GLPC) pay scales. The Trustees agreed to pay increases in line with this year's GLCP agreement between the Unions and employers.

Risk management

The AIRE Centre has an effective risk management process. The Director ensures that at each quarterly meeting the Board receives and reviews a copy of the updated risk register. The risk management process has focused on discussing and agreeing action to be taken regarding the high-level risks and new risks that have been identified during the year.

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REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)

Duncan Price (Treasurer)

Josephine Shaw (resigned 1st April 2022)

Emma Mockford

Michael Quayle

Jason Pobjoy

Francesca Cooney

Kehinde Oluwo

Jago Russell

Senior Management Team:

Matthew Evans – Director

Nuala Mole – Senior Lawyer

Yvonne Williams – Business & Finance Manager

Registered Office: 8 Union Street, London, England, SE1 1SZ

Website: www.airecentre.org

Auditors: SCB (Accountants) Ltd, 31 Sackville Street, Manchester, M1 3LZ

Bankers: Barclays Bank plc, Dulwich Area Branches, London SE15 4TY

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Advice on individual Rights in Europe for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

A resolution will be proposed and agreed at the Annual General Meeting that SCB (Accountants) Ltd be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:



PAUL YATES
CHAIR

18th January 2024

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice on Individual Rights in Europe (A company limited by guarantee) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee) (Continued)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee) (Continued)

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Charity Act 2011 and SORP 2019 regulations.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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



Jeffrey Bor FCA (Senior Statutory Auditor)
For and on behalf of SCB (Accountants) Ltd
31 Sackville Street, Manchester
M1 3LZ

Date: 25th January 2024

Advice On Individual Rights in Europe
(A company limited by guarantee)

Statement of Financial Activities
for the Year Ended 31 March 2023

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	2	160,474	-	160,474	68,795
Income from charitable activities	3	27,977	1,394,264	1,422,241	1,398,954
Investment income	4	1,075	-	1,075	49
Total income		189,526	1,394,264	1,583,790	1,467,798
Expenditure					
Cost of raising funds	5	45,238	-	45,238	39,353
Expenditure on charitable activities	5	147,991	1,327,709	1,475,700	1,425,710
Total Expenditure		193,229	1,327,709	1,520,938	1,465,063
Net income/expenditure and net movement in funds for the year		(3,703)	66,555	62,852	2,735
Transfer between the funds		-	-	-	-
Reconciliation of funds					
Total funds, brought forward		439,472	111,769	551,241	548,506
Total funds, carried forward		435,769	178,324	614,093	551,241

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 19 to 30 form part of these financial statements.

Advice On Individual Rights in Europe
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Balance Sheet
31 March 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	Notes 10	-	-	-	-
Current assets					
Debtors	11	567,284		402,238	
Cash at bank and in hand		<u>555,255</u>		<u>646,866</u>	
		1,122,539		1,049,104	
Liabilities					
Creditors falling due within one year	12	<u>(508,446)</u>		<u>(497,863)</u>	
Net current assets			614,093		551,241
Net assets			<u>614,093</u>		<u>551,241</u>
The funds of the Charity					
Unrestricted funds					
-General funds	13		335,769		339,472
-Designated funds	13		100,000		100,000
Restricted funds	13		178,324		111,769
Total Charity funds			<u>614,093</u>		<u>551,241</u>

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

These accounts were approved by the Board of Trustees on 18th January 2024 and were signed on its behalf by:



.....
Duncan Price - Treasurer

The notes on pages 19 to 30 form part of these financial statements.

Advice On Individual Rights in Europe
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Cash Flow Statement
for the Year Ended 31 March 2023

	2023	2022
	£	£
Cash Flow From Operating Activities		
Net movement in funds	62,852	2,735
Deduct interest income shown in investment activities	(1,075)	(49)
(Increase) / decrease in debtors	(165,046)	(17,621)
Increase/(decrease) in creditors	10,583	140,204
Net Cash flow generated from Operating Activities	<u>(92,686)</u>	<u>125,269</u>
 Cash Flow From Investing Activities		
Interest Income	<u>1,075</u>	<u>49</u>
Net Cash Generated from Investing Activities	<u>1,075</u>	<u>49</u>
 Total Cash and Cash Equivalents generated during the year	<u>(91,611)</u>	<u>125,317</u>
 Cash and Cash Equivalents at the beginning of the year	646,866	521,549
 Cash and Cash Equivalent at the end of the year	<u>555,255</u>	<u>646,866</u>

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Advice on Individual Rights in Europe meets the definition of a public benefit entity under FRS 102.

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

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 note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net surplus of £62,852 (2022 - £2,735) for the year, total reserves of £614,093 (2022 - £551,241) and free reserves of £335,769 (2022 - £339,472).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. Trustees will continue to monitor and ensure spending to be done in line with income in order to maintain target level of reserves. The review of cashflow for 12 months from the date of approval of the financial statements, the associated assumptions that underpin it, secured new income and the steps that could be taken to reduce expenditure should this be necessary.

Based on the information above, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future and will remain surplus in future periods. Therefore, the trustees have adopted the going concern basis in preparing these accounts.

1.3 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable, Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers and pro bono legal support are not recognised. More information about their contribution is included in the trustees' annual report.

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations by direct approach and other fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities and their associated support costs.

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and equipment - 33.33% straight line

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. Donations

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
The Tudor Trust	30,000	-	30,000	-
Esmee Fairbairn Foundation	48,000	-	48,000	-
The A B Charitable Trust	20,000	-	20,000	20,000
Access to Justice Foundation	12,196	-	12,196	-
Freshfields Bruckhaus Deringer	10,000	-	10,000	10,000
Herbert Smith Freehills	5,000	-	5,000	5,000
The Law Society	5,000	-	5,000	-
London Legal Support Trust	10,000	-	10,000	10,000
Ptarmigan Trust	15,000	-	15,000	15,000
Reed Smith	-	-	-	5,000
Donations < £5,000	5,278	-	5,278	3,795
	160,474	-	160,474	68,795

The donations in 2022 totalling to £68,795, were attributed all to unrestricted funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Foreign, Commonwealth & Development Office (R048)	-	343,376	343,376	426,335
Foreign, Commonwealth & Development Office (R049)	-	261,260	261,260	155,203
Foreign, Commonwealth & Development Office (R050)	-	198,373	198,373	199,495
The Home Office (R051)	-	474,256	474,256	346,847
The Home Office (R1001)	-	92,000	92,000	134,332
The Legal Education Foundation (R1010)	-	15,000	15,000	15,000
ENS Partnership (R1012)	-	10,000	10,000	-
Foreign, Commonwealth & Development Office (R052)	-	-	-	3,725
British Embassy Podgorica (R043)	-	-	-	15,500
Foreign, Commonwealth & Development Office (R1003)	-	-	-	79,863
Greater London Authority (R1008)	-	-	-	2,000
AT&T (R1011)	-	-	-	6,180
Consultancy and other income	25,059	-	25,059	14,474
Training income	2,918	-	2,918	-
	27,977	1,394,264	1,422,241	1,398,954

The Income from charitable activities in 2022 totalling £1,398,954, attributed £14,474 to unrestricted funds and £1,384,480 to restricted funds.

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. Investment Income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Interest income	1,075	-	1,075	49
	1,075	-	1,075	49

The interest income in 2022 totalling to £49 were attributed all to unrestricted funds.

5. Analysis of Expenditure

	Raising funds	Advice, Information and training	2023	2022
	£	£	£	£
Direct staff costs	33,626	205,009	238,635	237,968
Volunteer and intern expenses	-	3,883	3,883	8,736
Staff training costs	-	558	558	705
Travel costs	-	29,166	29,166	25,671
Other direct project costs	-	1,132,377	1,132,377	1,089,475
Fundraising costs	812	-	812	608
Support costs (Note 6)	10,800	97,207	108,007	95,015
Governance costs (Note 6)	-	7,500	7,500	6,885
	45,238	1,475,700	1,520,938	1,465,063

Of the £1,520,938 expenditure in 2023 (2022 - £1,465,063), £193,229 was charged to unrestricted funds (2022 - £39,353) and £1,327,709 to restricted funds (2022 - £1,425,710).

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

Analysis of support and governance costs

	General support	Governance Costs	2023	2022
	£	£	£	£
Finance and administration staff	48,827	-	48,827	44,725
Staff travel and welfare	10,303	-	10,303	9,206
Premises and equipment costs	14,903	-	14,903	14,137
Communications and IT costs	17,311	-	17,311	16,196
Legal and professional fees	5,976	-	5,976	2,123
Insurance	3,338	-	3,338	3,056
Other office expenses	7,348	-	7,348	5,452
Foreign exchange differences	-	-	-	120
Audit fee	-	7,500	7,500	6,885
	108,007	7,500	115,507	101,900

7. Net Incoming Resources

Net incoming resources is shown after charging :

	2023	2022
	£	£
Auditors' remuneration	7,500	6,885

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. Analysis of staff costs, trustees' remuneration and expenses and cost of key management personnel

	2023	2022
	£	£
Salaries	258,350	256,891
National Insurance	23,998	21,214
Pension	5,114	4,588
	<u>287,462</u>	<u>282,693</u>

The number of employees whose total employee benefits excluding pension contributions earning over £60,000, classified within bands of £10,000 is as follows:

	2023	2022
£60,000-£69,999	1	-

The key management personnel comprise Director, Business Finance Manager and Senior Lawyer. The total Employee Benefit of Key Management Personnel were £162,568 (2022- 144,376).

Staff Numbers

The average monthly number of staff employed by the charity during the year (full time equivalent) was as follows:

	2023	2022
	Number	Number
Direct staff	7.0	7.0
Finance and administration	1.0	1.0
	<u>8.0</u>	<u>8.0</u>

The average monthly number of persons employed by the charity during the year was Eight (2022-Eight)

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. Tangible fixed assets

	Fixtures & Fittings
	£
COST	
As at 1st April 2022	13,613
Additions during the year	-
Disposals	-
As at 31st March 2023	<u>13,613</u>
 DEPRECIATION	
As at 1st April 2022	13,613
Charges for the year	-
Disposals	-
As at 31st March 2023	<u>13,613</u>
 NET BOOK VALUES	
As at 31st March 2023	<u>-</u>
 As at 31st March 2022	<u>-</u>

11. Debtors

	2023	2022
	£	£
Grant, contract and fee income receivable	503,667	385,051
Gift aid recoverable	1,130	1,130
Prepayments	62,487	16,057
	<u>567,284</u>	<u>402,238</u>

12. Creditors

	2023	2022
	£	£
Trade creditors	450,318	408,294
Social security and other taxes	7,906	7,415
Other creditors	1,082	838
Accruals	49,140	81,316
	<u>508,446</u>	<u>497,863</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. Movement in Funds

	Balance as 01.04.22	Income	Expenditure	Transfer	Balance as 31.03.23
	£	£	£	£	£
Restricted funds:					
ENS Partnership (R012)	-	10,000	10,000	-	-
British Embassy Podgorica (R043)	14,947	-	2,366	-	12,581
Foreign, Commonwealth & Development Office (R048)	63,922	343,376	332,953	-	74,345
Foreign, Commonwealth & Development Office (R049)	-	261,260	197,308	-	63,952
Foreign, Commonwealth & Development Office (R050)	14,228	198,373	209,080	-	3,521
The Home Office (R051)	9,202	474,256	463,532	-	19,925
Foreign, Commonwealth & Development Office (R052)	2,978	-	2,978	-	-
The Home Office (R1001)	-	92,000	92,000	-	-
The Legal Education Foundation (R1010)	3,766	15,000	14,766	-	4,000
AT&T2 (R1011)	2,726	-	2,726	-	-
	111,769	1,394,264	1,327,709	-	178,324
Unrestricted funds:					
Designated funds	100,000	-	-	-	100,000
General funds	339,472	189,526	193,229	-	335,769
	439,472	189,526	193,229	-	435,769
Total funds	551,241	1,583,790	1,520,938	-	614,093

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. Movement of Fund (cont.)
Analysis of movement in funds -
previous year

	Balance				Balance
	as 01.04.21	Income	Expenditure	Transfer	as 31.03.22
	£	£	£	£	£
Restricted funds:					
Evan Cornish Foundation (R009)	11,648	-	11,648	-	-
British Embassy Podgorica (R043)	45,263	15,500	45,816	-	14,947
Foreign & Commonwealth Office (R046)	19,913	-	19,913	-	-
Foreign, Commonwealth & Development Office (R048)	45,177	426,335	407,590	-	63,922
Foreign, Commonwealth & Development Office (R049)	-	155,203	155,203	-	-
Foreign, Commonwealth & Development Office (R050)	-	199,495	185,267	-	14,228
The Home Office (R051)	-	346,847	337,645	-	9,202
Foreign, Commonwealth & Development Office (R052)	-	3,725	747	-	2,978
The Home Office (R1001)	-	134,332	134,332	-	-
Joseph King Charitable Trust (R1002)	206	-	206	-	-
Foreign, Commonwealth & Development Office (R1003)	22,504	79,863	102,367	-	-
AT&T (R1007)	5,350	-	5,350	-	-
Greater London Authority (R1008)	2,938	2,000	4,938	-	-
The Legal Education Foundation (R1010)	-	15,000	11,234	-	3,766
AT&T2 (R1011)	-	6,180	3,454	-	2,726
	152,999	1,384,480	1,425,710	-	111,769
Unrestricted funds:					
Designated funds	100,000	-	-	-	100,000
General funds	295,507	83,318	39,353	-	339,472
	395,507	83,318	39,353	-	439,472
Total funds	548,506	1,467,798	1,465,063	-	551,241

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

Description, nature and purpose of restricted funds:

Evan Cornish Foundation(R009) - The AIRE Centre's 3-tiered approach to engage with our beneficiaries, and the overarching issues facing EEA migrants, in a holistic way, making a lasting impact on both the individual level and on a national and international scale.

European Network on Statelessness (ENS) Partnership (R1012) - Partnership agreement whereas the AIRE Centre agrees to undertake activities in support of ENS' strategic litigation work to prevent and reduce statelessness and protect stateless people.

British Embassy Podgorica (R043) - Building public confidence in the legal system and the principle of equality before the law by improving the domestic implementation of the European legal and human rights standards and through legislative reforms to address systemic weaknesses.

Foreign, Commonwealth & Development Office (R046) - Ensuring compliance and implementation of key standards and reforms within Western Balkans jurisdictions.

Foreign, Commonwealth & Development Office (R048) - Increasing Bosnia and Herzegovina judicial capacity to harmonises domestic case law and align it with European legal standards.

Foreign, Commonwealth & Development Office (R049) - Judicial responses to gender, COVID-19 and independence in the Western Balkans. The project will monitor, strengthen and support the responses of judiciaries and decision-makers in the Western Balkans to the COVID-19 pandemic.

Foreign, Commonwealth and Development (R050) – Harmonising national jurisprudence with Key European legal and human rights standards by supporting legislative reforms to address underlying systematic weakness.

The Home Office (R051) – Improving the capacity of western Balkans key institutions to tackle corruption and organised crime through effective asset recovery and regional cooperation.

Foreign, Commonwealth and Development Office (R052) - Conference examining Environmental, Social and Governance (ESG) standards and its correlation to the gender equality standards.

The Home Office (R1001) - Delivering practical support to vulnerable EU Citizens and their family members to help them make their EU Settlement Scheme application.

Phillip King Charitable Trust (R1002) - Supporting plans linked to the AIRE Centre's 25th Anniversary event.

Foreign, Commonwealth & Development Office (R1003) - Delivering practical support to UK Nationals and their family members ("UKNs) to help them complete the process of registering/applying for a new residence status in their host EU / EFTA state in the context of EU Exit.

AT&T (R1007) - To support frontline workers in the coal front of the migratory crisis in selected European countries by providing them with expert training enabling them to identify and support victims of human trafficking and domestic violence, separated children, and other vulnerable groups.

Greater London Authority (R1008) - Reaching and engaging European Londoners with information about their rights and entitlements in the UK after the Brexit transition period, in relation to issues such as their immigration status, their employment and anti-discrimination.

The Legal Education Foundation (R1010) - Understanding and applying retained EU law in post-Brexit Britain.

AT&T2 (R1011) - Continuation of project (R1007) supporting frontline workers in the coal front of the migratory crisis in selected European countries by providing them with expert training enabling them

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

to identify and support victims of human trafficking and domestic violence, separated children and other vulnerable groups.

Description, nature and purpose of unrestricted funds:

Designated funds – To gain a UK Government Legal Aid Contract (see page 9).

General funds - General fund represents funds available to spend at the discretion of the trustees.

14. Analysis Of Fund Balances Between Net Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Net Current Assets	335,769	100,000	178,324	614,093
Total	335,769	100,000	178,324	614,093

Analysis of net assets between funds - previous year

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Net Current Assets	339,472	100,000	111,769	551,241
Total	339,472	100,000	111,769	551,241

15. RELATED PARTY DISCLOSURES

Details of transactions with trustees and senior management are in note 8. Income totalling £120 (2022 - £120) was donated by trustees.

16. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,114 (2022 - £4,588)

17. SHARE CAPITAL

The Company is limited by guarantee and does not have a share capital divided by shares.

18. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Board of Trustees throughout the year.

Accounts

REGISTERED COMPANY NUMBER: 02824400 (England and Wales)
REGISTERED CHARITY NUMBER: 1090336

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

Advice On Individual Rights in Europe
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Contents of the Financial Statements
for the Year Ended 31 March 2022

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
(A company limited by guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual directors' including the trustees report together with the financial statements of the charity for the year ended 31st March 2022, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

OUR PURPOSE AND ACTIVITIES

Our vision:

All people should be able to enjoy their fundamental rights under European law.

Our values:

- We believe in deploying our unique expertise in European law in the most impactful way.
- We believe in collaboration with other organisations.
- We believe in maintaining our independence.

Our mission

We use the power of European law to protect fundamental rights.

We do this by:

1. providing expert **advice** on European law,
2. conducting **litigation** in cases where fundamental European rights are at stake,
3. undertaking **policy** work, training, and technical assistance to promote standard setting and the sound development of the law, and
4. operating a well-resourced and purposeful organisation for the benefit of those seeking to enjoy their fundamental European rights.

Strategic goals 2019-24

Following consultation with external stakeholders and staff, the AIRE Centre produced a 5-year Strategic Plan (2019-24). The Strategic Plan contains 4 overarching goals.

Goal 1: Increasing and focusing provision of quality advice

Goal 2: Tackling breaches of fundamental European rights through litigation

Goal 3: Defend and develop fundamental European rights through policy work

Goal 4: To operate a well-resourced and purposeful organisation

Under each of these goals, we have more specific targets, which feed into an operational workplan. This framework is used by the trustees for assessing the performance of the AIRE Centre.

Our Work

Between 2020 and 2021, a particular priority has been the prospective and potential legal ramifications of Brexit on the rights of EU citizens in the UK and to UK citizens in the EU.

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Goal 1: Increasing and focusing provision of quality advice

In 2021-22, the AIRE Centre provided advice to over 1,622 individuals and/or 2nd tier agencies (around a 61% increase compared to last year). This has been done by providing advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources. This figure takes account of our work advising vulnerable EEA nationals and their family members in the UK, as well as our advice for UK nationals in Europe.

For example, the bulk of our work with victims of domestic violence is done through the advice line. In the period between 1st April 2021 and 31st March 2022 we provided written advice and assistance in 65 cases concerning victims of domestic violence and/or their children.

The AIRE Centre remains concerned about the lack of protection accorded to vulnerable individuals in light of Brexit, in particular the situation of children who risk having their position affected by Brexit.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions, either independently or through various litigation partnerships.

In cases before the European Court of Human Rights (ECtHR) and the Court of Justice of the European Union (CJEU) and UN Treaty Mechanisms, the AIRE Centre's Europe litigation work has focused on the rights of asylum seekers; trafficking in human beings; gender-based violence; LGBTQ+; and children's rights.

Between 1 April 2021 and 31 March 2022 the AIRE Centre submitted a number of third-party interventions and have continued to act jointly in interventions with specialised organisations such as ILGA, ECRE, the Dutch Council for Refugees, the International Commission of Jurists, the European Network on Statelessness, and others.

Examples of our third-party interventions submitted to the European Court of Human Rights during the period of 1 April 2021 and 31 March 2022 include:

- A.R and others v Greece, No. 59841/19 with the litigation task force regarding the living conditions in various 'hotspots' in Greece for particularly vulnerable people, such as children and pregnant women.
- L.B v France No. 67839/17 with the litigation task force regarding the deportation of a Moroccan national who had undergone gender-reassignment surgery and the possible exposure to prohibited ill-treatment.
- B.S and others v Iceland and N.W and N.W v Iceland Nos. 14407/20; 31606/10; 11840/20. The submissions addressed the obligation of States to effectively protect persons from domestic violence and to investigate and prosecute cases of sexual violence. The cases concerned applicants who made complaints of events while they were minors.
- Carbonai v Italy No. 9825/21 regarding the right of the child to maintain contact with a 'social parent'.
- R.A and others v Poland No. 42120/21 concerning the collective expulsion of Afghan nationals at the Poland-Belarus border.
- Hasani v Sweden No. 35950/20 with ECRE. The submissions addressed the Article 2 rights of child asylum seekers and the obligations of State authorities to protect the right to life, including protection against the risk of suicide.

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- Fedotova v Russia No. 40792/10 (Grand Chamber) with NELFA and ICJ. Submissions to the Grand Chamber on the recognition of same sex unions in Russia under Article 8 ECHR.

We continued our partnership agreement with the European Network on Stateless and jointly submitted a third-party intervention in *Dabetic v Italy* No. 31149/12 regarding the challenges of stateless persons to regularise status in Italy. The case addressed Article 8, 13 and 14 ECHR.

We also connected with the Children of Prisoners Europe (COPE) network to make a joint submission in *Deltuva v Lithuania* No. 38144/20 regarding the right of children to maintain contact with incarcerated parents.

We delivered 15 legal training sessions on the identification of vulnerable individuals in mixed migration flows. These sessions were delivered to organisations in France, Spain, Greece, and Italy as part of our AT&T vulnerability project.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several cases before the Court of Appeal and the UK Supreme Court (UKSC).

- *EOG v Secretary of State for the Home Department* (CA-2021-000453), the Court of Appeal provided welcome clarification that Articles 10, 12 and 13 of the Trafficking Convention are justiciable before the UK Courts but finds no obligation to issue leave to remain to victims of trafficking who cannot be removed from the UK. This case, heard together with that of *KTT* (CA-2021-000284), considered the nature of the state's obligations towards victims of trafficking while they are in the National Referral Mechanism, the process for victim identification, and whether existing Home Office guidance gave effect to those obligations.

- *Harrington v Secretary of State for Work and Pensions* C3/2022/1399, is a case currently before the Court of Appeal and raises significant questions of law relating to (i) the EU regime for resolving overlapping benefits conferred by different EU Member States and its relevance (if any) to benefits such as disability living allowance (care component) and (ii) the importance of a realistic, and rights-reflective construction of the relevant rules, to address a situation such as that in this appeal, namely where only one parent in the family unit is active and present in a child's life.

- *Hussein v SSHD* [2020] UKSC 0198, concerned the correct approach to whether a national of the European Economic Area (EEA) in the UK qualifies for enhanced protection against deportation, under Article 28(3) of Directive 2004/38/EC (the Citizens' Directive). Article 28(3) requires the Secretary of State to demonstrate "imperative grounds of public security" for the expulsion of a Union Citizen who has "resided in the host Member State for the previous 10 years". This provision has previously been the subject of consideration by both the UKSC and CJEU. The SSHD however ultimately conceded the case on its facts prior to any determination by the UKSC

The AIRE Centre also provided direct representation to over 20 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The cases taken on reflect the AIRE Centre's aims and mission, and where a decision is likely to have a wider impact than on the individual concerned.

Goal 3: Defend and develop fundamental European rights through policy work

We have run a project to assist vulnerable/at risk EU nationals and their family members apply under the EU Settlement Scheme. This includes 1-2-1 help, capacity building in the voluntary sector, and the creation of various online tools. During this reporting year, over 18,125 people accessed our services, including our online resources (the tree tool, settlement guide, info sheets, training materials etc.) and

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attended our training sessions. applicants have been supported under the project to apply for settled status. Over 399 people were supported to make an application under the EU settlement scheme either through end-to-end virtual support or written advice/representations.

Our policy work in the area of victims of abuse continued to focus on the Domestic Abuse Bill and the UK Government's ratification of the Istanbul Convention. The Convention has now been ratified and will enter into force, as regards the United Kingdom, on 1 November 2022. The United Kingdom becomes the 37th State to ratify the Convention. The AIRE Centre remains concerned that it will exclude protection for migrants. The UK has reserved the right not to be bound by Article 59, which compels states to protect migrant women whose residency status is dependent on that of an abusive spouse or partner, including by suspending deportation proceedings to allow victims to apply for residence permits.

Submissions were made to the Government Consultations on the Bill of Rights and on the proposed Judicial Review reforms.

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. These promote standard setting and the sound development of the law in the region and beyond. The COVID-19 crisis, the measures imposed by the governments in the region, and their potential impact on enjoyment of human rights became key focus across our programmes. Activities were adapted to respond to this, and working methods adjusted in line with limitations imposed by the crises. Key activities in 2021/22 included:

1. Rule of Law in Bosnia and Herzegovina

Our programme in BiH continued to focus strengthening judicial dialogue amongst highest courts, capacity building and training for judges of lower courts in over 10 seminars and setting up a database of the jurisprudence of the highest courts in BiH. The two topics in the focus of our activities in 2021/22 were harmonisation of caselaw and increase in legal certainty, and fight against gender-based violence and femicides in BiH. A high-level conference hosting President of the ECtHR Robert Spano was held in March 2022.

2. Rule of Law in Montenegro

The project brings together the leadership of Montenegro's judiciary and Montenegrin Ministry of Justice with British, European and regional legal experts to strengthen the rule of law in the country. In the last 12 months we intensified our cooperation with the Office of the Ombudsman of Montenegro, with several joint activities implemented. We've also launched, in partnership with the Judicial Training Institute of Montenegro, the Young Judges Network which includes all judges appointed in the last 5 years. Network will offer opportunities for continuous professional development of members as well as mutual support and mentorship programmes.

3. Regional work in Western Balkans

a) Anti-Corruption in SE Europe

With the support of the UK government, the AIRE Centre, in cooperation with the RAI Secretariat, will implement a three-year Project "Combating corruption and organised crime in the Western Balkans through strengthening regional cooperation in asset recovery". The Project started in September 2021. The core Project activities in the period up until March 2022 included:

- 1) Setting up the Regional Asset Recovery Platform, an online database providing access to relevant educational materials and publications, news and latest developments relevant to the region, case studies and examples of good practice

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2) Convening conferences, training sessions, and bilateral meetings to strengthen the regional network of asset recovery professionals

3) Capacity building to facilitate the collection, analysis and distribution of statistics to enable effective assessment of asset recovery processes with national, regional and international peers.

b) The Regional Rule of Law Forum

The Eighth Regional Rule of Law Forum for South-East Europe, focusing on independence and impartiality of the judiciary and hosted by the AIRE Centre and Civil Rights Defenders, took place on 3 and 4 September 2021.

Over 120 representatives from across the region met at national working hubs in Belgrade, Podgorica, Pristina, Sarajevo, Skopje, Tirana and Zagreb, where attendees included presidents and judges of supreme and constitutional courts, ombudspersons, government agents before the Strasbourg Court, representatives of judicial centres/academies, representatives of NGOs, and prominent legal experts from the region.

The Forum was supported by the Konrad Adenauer Foundation, UK Government and the Government of Sweden. More information is available at www.rolplatform.org

c) The Human Rights Legal Bulletin

This continues to be the only up-to-date source of Strasbourg and Luxembourg case law published in Bosnian/Croatian/Montenegrin/Serbian for domestic lawyers and judges. Three editions of the Bulletin were prepared in 2021/22.

d) Gender Equality in the Western Balkans

In August 2021, we launched “Gender and the Judiciary in WB6” project with support of the UK government. The project long-term outcome focuses on improving judicial decisions for victims of gender inequality and GBV by addressing harmful biases and stereotypes that impact on courts decisions - both on how cases are presented and decided and whether cases come before the courts in the first place.

Since August 2021, we developed a comprehensive guide on relevant ECHR jurisprudence, regional online gender awareness training, and convened a regional judicial forum with president and vice-president of the ECtHR at the time (Robert Spano and Siofra O’Leary) to prepare the ground for the launch of Gender Champions in the Judiciary Network. More information is available at www.gcjnetwork.org/home

Goal 4: To operate a well-resourced and purposeful organisation

We have established a series of sub committees to take forward the implementation of our 5-year strategic plan and to ensure our governance is aligned to our strategic plan, through the re-structuring of the reports to the Board and the development of an operational work plan.

After a period, post COVID where the AIRE Centre was operating entirely remotely, we are hoping to move into new offices at the end of 2022

This year, we have continued the process of upgrading our IT systems and to migrating our data to a cloud-based service.

The AIRE Centre is looking to tender for a public law contract and has reserved funding to support this application.

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Our volunteers / interns

The AIRE Centre has been grateful to have had the assistance of 26 legal interns this year including interns from American universities such as Columbia, Michigan and Syracuse. The interns' work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation's successes.

Our pro bono support

We are very grateful to the law firms and barristers who have supported our work on a pro bono basis, including Allen & Overy LLP, Freshfields Bruckhaus Deringer LLP, Herbert Smith Freehills LLP, Reed Smith LLP, Arthur Cox and Ashurst LLP. In accordance with the accounting and reporting by charities: Statement of Recommended Practice (FRS 102) 6.31 we have not included a financial value for these services in our accounts since this is not work which the charity would have undertaken had the pro bono support not been available.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2). The achievements and activities above demonstrate the public benefit arising from the charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £2,735 (2021 – surplus £243,219) and total reserves stand at £551,241 (2021 – £548,506).

The accounts show that we have made a slight improvement to our finances in the year. Our priority remains to look at designating funds for specific activities as approved by the trustee but also to main a level of unrestricted income from voluntary sources to ensure we can continue to develop planned activities and respond to emergencies.

Principal Funding Sources

Funding is obtained from grants from various organisations and supporters.

Investment policy and performance

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

As at the year-end accounts showed reserves of £551,241, of which £111,769 was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are a balance of £339,472 (2021 £295,507). The Designated funds of £100,000 created in 2021/2022 remains unchanged as the public law contract procurement process for which the funds were created has been delayed by the Legal Aid Agency.

The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assess the financial impact of a variety of risks the organisation might be susceptible to, including the ability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted funds is £162,400 for the financial year, therefore, during 2021/22, we are operating above this target level.

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FUTURE ACTIVITIES

In the coming year our key focuses will be to:

- ✓ Deliver on our EU Settlement Scheme project and our project assisting UK nationals abroad regularise their immigration status in light of Brexit,
- ✓ Develop our litigation and policy strategy priorities in line with our strategic and work plans, looking at the areas of retained EU law which still remain relevant to our work, as well the UK's requirement to comply with, or to take into account, its obligations under internal human rights instruments.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.
- ✓ Progressing a tender for a public law contract with the Legal Aid Agency, once it becomes clear when the next tender process will open.
- ✓ Obtain new office premises in 2023 following staff working remotely since Covid-19 pandemic.
- ✓ Due to uncertainty around funding levels in the post pandemic environment and delay in recruiting a senior fund raiser, the trustees have prudently budgeted for a £50,000 operating deficit for the financial year 2022/23. The AIRE centre reserves are currently at the level that this will have no impact on the organisation as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Advice on Individual Rights in Europe (The AIRE Centre) is a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 29 May 1993 and is a registered charity (registered 30 January 2002) constituted as a Limited Company under the Memorandum and Articles of Association. The charity registration number is 1090336 and the company registration number is 02824400.

Recruitment and appointment of Trustees

We endeavour to recruit trustees from our stakeholder and client groups, ensuring that the management committee has the necessary skills to properly govern the AIRE Centre.

Trustee induction and training

The AIRE Centre has a trustee induction process which aims to ensure that all trustees understand the organisation, its purposes, beneficiaries, and its values, which include:

- Roles and nature of the organisation and their role/responsibilities within it.
- Full understanding of the spirit/aim of AIRE's Equal Opportunities/Diversity commitment.
- Understanding of the practical day-to-day implications of what is expected of all workers.
- Contents of the AIRE Staff Handbook.

Organisation

The AIRE Centre's work is led by a Board who serve as trustees and company directors. They work closely with the Director, governing the work and approving decisions on strategic direction. The management committee is responsible for ensuring that the AIRE Centre operates within its charitable objectives as stated in the governing documents. The charity operates a line management structure with the Director overseeing the work of the charity.

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Matthew Evans has been the Director since October 2013. He qualified as a Solicitor in 1995 and has extensive management experience in the voluntary sector. The role of Director combines responsibility for the organisation's overall management and its legal work and strategy.

The AIRE Centre staff, and consultants' team is as follows: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), three UK qualified lawyers; one officer who works on EU litigation, one consultant who works on EUSS and domestic litigation; two consultants who run the Balkans work; and a business & finance manager.

Related parties

During the year all the transactions with the related parties are disclosed in note 15 of the financial statements.

Pay policy for senior management staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the Trust on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are related party transactions are disclosed in note 8 of the accounts.

Following the pay review that took place in 2020/21, annual pay reviews are now linked to Greater London Provincial Council (GLPC) pay scales.

Risk management

The AIRE Centre has an effective risk management process. The Director ensures that at each quarterly meeting the Board receives and reviews a copy of the updated risk register. The risk management process has focused on discussing and agreeing action to be taken regarding the high-level risks and new risks that have been identified during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)
Duncan Price (Treasurer)
Josephine Shaw (resigned 1st April 2022)
Emma Mockford
Michael Quayle
Jason Pobjoy
Francesca Cooney
Kehinde Oluwo
Jago Russell

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Senior Management Team: Matthew Evans – Director
Nuala Mole – Senior Lawyer
Yvonne Williams – Business & Finance Manager

Registered Office: 17 Russell Square, Charles Clore House, London WC1B 5DR

Auditors: James Foskett, SKS Audit LLP, 3 Sheen Road, Richmond, TW9 1AD

Bankers: Barclays Bank plc, Dulwich Area Branches, London SE15 4TY

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DIRECTORS' AND TRUSTEES' REPORT
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Advice on individual Rights in Europe for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

A resolution will be proposed and agreed at the Annual General Meeting that SKS Audit LLP be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:



PAUL YATES
CHAIR

18th January 2023

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice on Individual Rights in Europe (A company limited by guarantee) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Directors the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation and Charity Act 2011, SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
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Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors responsibilities.. This description forms part of our Report of the Independent Auditors.

Use of our report

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

James Foskett (Senior Statutory Auditor)
For and on behalf of SKS Audit LLP
3 Sheen Road, Richmond
TW9 1AD

Date: 31st January 2023

Advice On Individual Rights in Europe
(A company limited by guarantee)

Statement of Financial Activities
for the Year Ended 31 March 2022

Income	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	2	68,795	-	68,795	182,785
Income from charitable activities	3	14,474	1,384,480	1,398,954	1,361,646
Investment income	4	49	-	49	163
Total income		83,318	1,384,480	1,467,798	1,544,594
Expenditure					
Cost of raising funds	5	39,353	-	39,353	39,647
Expenditure on charitable activities	5		1,425,710	1,425,710	1,261,728
Total Expenditure		39,353	1,425,710	1,465,063	1,301,375
Net income/expenditure and net movement in funds for the year		43,965	(41,230)	2,735	243,219
Reconciliation of funds Total funds, brought forward		395,507	152,999	548,506	305,287
Total funds, carried forward		439,472	111,769	551,241	548,506

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

Advice On Individual Rights in Europe
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Balance Sheet
31 March 2022

		2022		2021	
		£	£	£	£
Fixed assets	Notes				
Tangible assets	10	-	-		-
Current assets					
Debtors	11	402,238		384,616	
Cash at bank and in hand		<u>646,866</u>		<u>521,549</u>	
		1,049,104		906,165	
Liabilities					
Creditors falling due within one year	12	<u>(497,863)</u>		<u>(357,659)</u>	
Net current assets			551,241		548,506
Net assets			<u>551,241</u>		<u>548,506</u>
The funds of the Charity					
Unrestricted funds	13				
-General funds	13		339,472		295,507
-Designated funds	13		100,000		100,000
Restricted funds	13		111,769		152,999
Total Charity funds			<u>551,241</u>		<u>548,506</u>

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

These accounts were approved by the Board of Trustees on 18th January 2023 and were signed on its behalf by:



.....
Duncan Price - Treasurer

Advice On Individual Rights in Europe
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 March 2022

	2022	2021
	£	£
Cash Flow From Operating Activities		
Net movement in funds	2,735	243,219
Deduct interest income shown in investment activities	(49)	(163)
Decrease/(increase) in debtors	(17,621)	(51,557)
Increase/(decrease) in creditors	140,204	46,145
Net Cash flow generated from Operating Activities	<u>125,269</u>	<u>237,644</u>
 Cash Flow From Investing Activities		
Interest Income	49	163
Net Cash Generated from Investing Activities	<u>49</u>	<u>163</u>
 Total Cash and Cash Equivalents generated during the year	<u><u>125,318</u></u>	<u><u>237,807</u></u>
 Cash and Cash Equivalents at the beginning of the year	521,549	283,742
 Cash and Cash Equivalent at the end of the year	<u><u>646,867</u></u>	<u><u>521,549</u></u>

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Advice on Individual Rights in Europe meets the definition of a public benefit entity under FRS 102.

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

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 note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net surplus of £2,735 (2021 - £243,219) for the year, total reserves of £551,241 (2021 - £548,506) and free reserves of £339,472 (2021 - £295,507). Based on this level of reserves and cash projections, for the next 12 months the Trustees' believe that the Charity is a going concern.

1.3 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable, Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers and pro bono legal support are not recognised. More information about their contribution is included in the trustees' annual report.

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations by direct approach and other fundraising activities and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities and their associated support costs.

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and equipment - 33.33% straight line

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. Donations

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
The A B Charitable Trust	20,000	-	20,000	
Esmée Fairbairn Foundation	-	-	-	85,022
Freshfields Bruckhaus Deringer	10,000	-	10,000	10,000
Herbert Smith Freehills	5,000	-	5,000	-
The Law Society	-	-	-	5,000
London Legal Support Trust	10,000	-	10,000	11,115
Ptarmigan Trust	15,000	-	15,000	17,000
Reed Smith	5,000	-	5,000	-
The Tudor Trust	-	-	-	42,000
Donations < £5,000	3,795	-	3,795	12,648
	68,795	-	68,795	182,785

The donations in 2021 totalling to £182,785, were attributed all to unrestricted funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Advice, information and training				
Grants & Donations:				
Evan Cornish Foundation (R009)	-	-	-	10,000
British Embassy Podgorica (R043)	-	15,500	15,500	248,470
Foreign, Commonwealth & Development Office (R046)	-	-	-	237,043
Foreign, Commonwealth & Development Office (R048)	-	426,335	426,335	412,238
Foreign, Commonwealth & Development Office (R049)	-	155,203	155,203	-
Foreign, Commonwealth & Development Office (R050)	-	199,495	199,495	-
The Home Office (R051)	-	346,847	346,847	-
Foreign, Commonwealth & Development Office (R052)	-	3,725	3,725	-
The Home Office (R1001)	-	134,332	134,332	150,309
Foreign, Commonwealth & Development Office (R1003)	-	79,863	79,863	177,930
Community Justice Fund (R1005)	-	-	-	68,951
Paul Hamlyn Foundation (R1006)	-	-	-	15,000
AT&T (R1007)	-	-	-	8,104
Greater London Authority (R1008)	-	2,000	2,000	8,000
The Legal Education Foundation (R1010)	-	15,000	15,000	
AT&T (R1011)	-	6,180	6,180	
Consultancy and other income	14,474	-	14,474	20,157
Training income	-	-	-	5,444
	14,474	1,384,480	1,398,954	1,361,646

The Income from charitable activities in 2021 totalling £1,361,646, attributed £25,601 to unrestricted funds and £1,336,045 to restricted funds.

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. Investment Income	2022	2021
	£	£
Interest income	<u>49</u>	<u>163</u>

5. Analysis of Expenditure

	Raising funds	Advice, Information and training	2022	2021
	£	£	£	£
Direct staff costs	29,243	208,725	237,968	228,122
Volunteer and intern expenses	-	8,736	8,736	6,032
Staff training costs	-	705	705	292
Travel costs	-	25,671	25,671	29,268
Other direct project costs	-	1,089,475	1,089,475	921,950
Fundraising costs	608	-	608	720
Support costs (Note 6)	9,502	85,513	95,015	104,675
Governance costs (Note 6)	-	6,885	6,885	10,316
	<u>39,353</u>	<u>1,425,710</u>	<u>1,465,063</u>	<u>1,301,375</u>

Of the £1,465,063 expenditure in 2022 (2021 - £1,301,375), £39,353 was charged to unrestricted funds (2021 - £42,722) and £1,425,710 to restricted funds (2021 - £1,258,653).

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity. Out of total support cost 10% cost is allocated to Raising funds.

Analysis of support and governance costs

	General support	Governance Costs	2022	2021
	£	£	£	£
Finance and administration staff (inc subcontractors)	44,725	-	44,725	53,235
Staff travel and welfare	9,206	-	9,206	7,570
Premises and equipment costs	14,137	-	14,137	19,672
Communications and IT costs	16,196	-	16,196	13,448
Legal and professional fees	2,123	-	2,123	2,263
Insurance	3,056	-	3,056	2,719
Other office expenses	5,452	-	5,452	6,304
Foreign exchange differences	120	-	120	(536)
Audit fee	-	6,885	6,885	10,316
	95,015	6,885	101,900	114,991

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. Net Incoming Resources

Net incoming resources is shown after charging :	2022	2021
	£	£
Auditors' remuneration	6,885	6,716
Auditors' project report fee	-	3,600
Total auditors' remuneration	<u>6,885</u>	<u>10,316</u>

8. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. Analysis of staff costs, trustees' remuneration and expenses and cost of key management personnel

	2022	2021
	£	£
Salaries	268,470	259,280
National Insurance	9,635	17,035
Pension	4,588	5,042
	<u>282,693</u>	<u>281,357</u>

There were no employees who earned in excess of £60,000

The key management personnel comprise Director, Business Finance Manager and Senior Lawyer. The total Employee Benefit of Key Management Personnel were £144,376 (2021- 138,959).

Staff Numbers

The average monthly number of staff employed by the charity during the year (full time equivalent) was as follows:

	2022	2021
	Number	Number
Direct staff	7.0	6.0
Finance and administration	1.0	1.0
	<u>8.0</u>	<u>7.0</u>

The average monthly number of persons employed by the charity during the year was Eleven (2021-Nine)

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. Tangible fixed assets

	Fixtures & Fittings £
COST	
As at 1st April 2021	13,613
Additions during the year	-
Disposals	-
As at 31st March 2022	<u>13,613</u>
DEPRECIATION	
As at 1st April 2021	13,613
Charges for the year	-
Disposals	-
As at 31st March 2022	<u>13,613</u>
NET BOOK VALUES	
As at 31st March 2022	<u>-</u>
As at 31st March 2021	<u>-</u>

11. Debtors

	2022 £	2021 £
Grant, contract and fee income receivable	385,051	371,154
Gift aid recoverable	1,130	630
Prepayments and accrued income	16,057	12,832
Other debtors	-	-
	<u>402,238</u>	<u>384,616</u>

12. Creditors

	2022 £	2021 £
Trade creditors	408,294	269,186
Social security and other taxes	7,415	6,459
Other creditors	838	895
Accruals	81,316	81,119
	<u>497,863</u>	<u>357,659</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. Movement in Funds

	Balance as 01.04.21	Income	Expenditure	Transfer	Balance as 31.03.22
	£	£	£	£	£
Restricted funds:					
Evan Cornish Foundation (R009)	11,648	-	11,648	-	-
British Embassy Podgorica (R043)	45,263	15,500	45,816	-	14,947
Foreign & Commonwealth Office (R046)	19,913	-	19,913	-	-
Foreign, Commonwealth & Development Office (R048)	45,177	426,335	407,590	-	63,922
Foreign, Commonwealth & Development Office (R049)	-	155,203	155,203	-	-
Foreign, Commonwealth & Development Office (R050)	-	199,495	185,267	-	14,228
The Home Office (R051)	-	346,847	337,645	-	9,202
Foreign, Commonwealth & Development Office (R052)	-	3,725	747	-	2,978
The Home Office (R1001)	-	134,332	134,332	-	-
Joseph King Charitable Trust (R1002)	206	-	206	-	-
Foreign, Commonwealth & Development Office (R1003)	22,504	79,863	102,367	-	-
AT&T (R1007)	5,350	-	5,350	-	-
Greater London Authority (R1008)	2,938	2,000	4,938	-	-
The Legal Education Foundation (R1010)	-	15,000	11,234	-	3,766
AT&T2 (R1011)	-	6,180	3,454	-	2,726
	-	-	-	-	-
	152,999	1,384,480	1,425,710	-	111,769
Unrestricted funds:					
Designated funds	100,000	-	-	-	100,000
General funds	295,507	83,318	39,353	-	339,472
	395,507	83,318	39,353	-	439,472
Total funds	548,506	1,467,798	1,465,063	-	551,241

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. Movement of Fund (cont.)
Analysis of movement in funds -
previous year

	Balance as 01.04.20	Income	Expenditure	Transfer	Balance as 31.03.21
	£	£	£	£	£
Restricted funds:					
Evan Cornish Foundation (R009)	1,648	10,000	-	-	11,648
Operation Nexus (R018)	2,257	-	2,257	-	-
British Embassy Podgorica (R043)	53,631	248,470	256,838	-	45,263
Foreign & Commonwealth Office (R046)	2,834	237,043	219,964	-	19,913
British Embassy (R048)	10,003	412,238	377,064	-	45,177
The Home Office (R1001)	28	150,309	150,337	-	-
Joseph King Charitable Trust (R1002)	206	-	-	-	206
Foreign & Commonwealth Office (R1003)	-	177,930	155,426	-	22,504
Greater London Authority (R1004)	5,000	-	5,000	-	-
Access to Justice (R1005)	-	68,951	68,951	-	-
Paul Hamlyn Foundation (R1006)	-	15,000	15,000	-	-
AT&T (R1007)	-	8,104	2,754	-	5,350
Greater London Authority (R1008)	-	8,000	5,062	-	2,938
	75,607	1,336,045	1,258,653	-	152,999
Unrestricted funds:					
Designated funds	-	-	-	100,000	100,000
General funds	229,680	208,549	42,722	(100,000)	295,507
	229,680	208,549	42,722	-	395,507
Total funds	305,287	1,544,594	1,301,375	-	548,506

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. Description, nature and purpose of restricted funds:

Evan Cornish Foundation(R009) - The AIRE Centre's 3-tiered approach to engage with our beneficiaries, and the overarching issues facing EEA migrants, in a holistic way, making a lasting impact on both the individual level and on a national and international scale.

British Embassy Podgorica (R043) - Building public confidence in the legal system and the principle of equality before the law by improving the domestic implementation of the European legal and human rights standards and through legislative reforms to address systemic weaknesses.

Foreign, Commonwealth & Development Office (R046) - Ensuring compliance and implementation of key standards and reforms within Western Balkans jurisdictions.

Foreign, Commonwealth & Development Office (R048) - Increasing Bosnia and Herzegovina judicial capacity to harmonises domestic case law and align it with European legal standards.

Foreign, Commonwealth and Development (R050) – Harmonising national jurisprudence with Key European legal and human rights standards by supporting legislative reforms to address underlying systematic weakness.

The Home Office (R051) – Improving the capacity of western Balkans key institutions to tackle corruption and organised crime through effective asset recovery and regional cooperation.

Foreign, Commonwealth and Development Office (R052) - Conference examining Environmental, Social and Governance (ESG) standards and its correlation to the gender equality standards.

The Home Office (R1001) - Delivering practical support to vulnerable EU Citizens and their family members to help them make their EU Settlement Scheme application.

Foreign, Commonwealth & Development Office (R1003) - Delivering practical support to UK Nationals and their family members ("UKNs) to help them complete the process of registering/applying for a new residence status in their host EU / EFTA state in the context of EU Exit.

AT&T (R1007) - To support frontline workers in the coal front of the migratory crisis in selected European countries by providing them with expert training enabling them to identify and support victims of human trafficking and domestic violence, separated children, and other vulnerable groups.

Greater London Authority (R1008) - Reaching and engaging European Londoners with information about their rights and entitlements in the UK after the Brexit transition period, in relation to issues such as their immigration status, their employment and anti-discrimination.

Description, nature and purpose of unrestricted funds:

Designated funds – To gain a UK Government Legal Aid Contract.

General funds - General fund represents funds available to spend at the discretion of the trustees.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	339,472	100,000	111,769	551,241
Total	339,472	100,000	111,769	551,241

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	295,507	100,000	152,999	548,506
Total	295,507	100,000	152,999	548,506

16. RELATED PARTY DISCLOSURES

Details of transactions with trustees and senior management are in note 8. Income totalling £120 (2021 - £177) was donated by trustees.

17. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,588 (2021 - £5,042)

Accounts

REGISTERED COMPANY NUMBER: 02824400 (England and Wales)
REGISTERED CHARITY NUMBER: 1090336

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2021

for

Advice On Individual Rights in Europe
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for the Year Ended 31 March 2021

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2021, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

OUR PURPOSE AND ACTIVITIES

Our vision:

All people should be able to enjoy their fundamental rights under European law.

Our values:

- We believe in deploying our unique expertise in European law in the most impactful way.
- We believe in collaboration with other organisations.
- We believe in maintaining our independence.

Our mission

We use the power of European law to protect fundamental rights.

We do this by:

1. providing expert advice on European law,
2. conducting litigation in cases where fundamental European rights are at stake,
3. undertaking policy work, training and technical assistance to promote standard setting and the sound development of the law, and
4. operating a well-resourced and purposeful organisation for the benefit of those seeking to enjoy their fundamental European rights.

Strategic goals 2019-24

Following consultation with external stakeholders and staff, the AIRE Centre produced a 5-year Strategic Plan (2019-24). The Strategic Plan contains 4 overarching goals.

Goal 1: Increasing and focusing provision of quality advice

Goal 2: Tackling breaches of fundamental European rights through litigation

Goal 3: Defend and develop fundamental European rights through policy work

Goal 4: To operate a well-resourced and purposeful organisation

Under each of these goals, we have more specific targets, which feed into an operational workplan. This framework is used by the trustees for assessing the performance of the AIRE Centre.

Our Work

Between 2020 and 2021, a particular priority has been the prospective and potential legal ramifications of Brexit on the rights of EU citizens in the UK and to UK citizens in the EU.

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Report of the Trustees
for the Year Ended 31 March 2021

Goal 1: Increasing and focusing provision of quality advice

In 2020-21, the AIRE Centre provided advice to over 1,007 individuals and/or 2nd tier agencies (an increase of around 25% from last year). This has been done by providing advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources. This figure takes account of our work advising vulnerable EEA nationals and their family members in the UK, as well as our advice for UK nationals in Europe.

For example, the bulk of our work with victims of domestic violence is done through the advice line. In the period between 1st April 2020 and 31st March 2021 we provided written advice and assistance in 68 cases concerning victims of domestic violence and/or their children.

The AIRE Centre remains concerned about the lack of protection accorded to vulnerable individuals in light of Brexit, in particular the situation of children who risk having their position affected by Brexit.

We have run a project to assist vulnerable/at risk EU nationals and their family members apply under the EU Settlement Scheme. This includes 1-2-1 help, capacity building in the voluntary sector, and the creation of various online tools. During this reporting year, over 10000 people accessed our services, including our online resources (the tree tool, settlement guide, info sheets, training materials etc.) and attended our training sessions. Applicants have been supported under the project to apply for settled status. Over 1200 people were supported to make an application under the EU settlement scheme either through end-to-end virtual support or written advice/representations. A similar project assists UK national who wish to register and maintain their status in Bulgaria, Iceland, Norway and Greece. Various tools and information sheets have been developed to assist with this, as well as working with local embassies and lawyers in these countries.

Our policy work in the area of victims of abuse continues to focus on the Domestic Abuse Bill and the UK Government's ratification of the Istanbul Convention. Submissions were made to the Government Consultations on the bill and for the Joint Government Committee's scrutiny of the bill.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions.

In the European Courts (the European Court of Human Rights (ECtHR) and the Court of Justice of the European Union (CJEU) the particular focus of the AIRE Centre has remained on the rights of asylum seekers. We submitted a number of third-party interventions and have continued to act jointly in third-party interventions with other specialised organisations such as International Lesbian, Gay, Bisexual, Trans and Intersexual Association (ILGA), European Council on Refugees and Exiles, (ECRE), the Dutch Council for Refugees, the International Commission of Jurists, and the European Network on Statelessness. Examples of our third-party interventions include: *Assaad and Others v the Netherlands* (No. 31007/20) with ECRE and the Dutch Council for Refugees, a case regarding the return of a single mother and her two children to Greece which they argued exposed them to a real risk of ill-treatment; *V.P v France* (No. 21825/20) together with Dr. Claire Fenton Glynn, concerning the placement of an 11-year old child in a Children's Social Welfare home to remove her from conflict between her parents; *R.Y v Russia* (No. 21977/20), regarding the administrative removal of an HIV-positive homosexual man to Uzbekistan; *V.D v Russia* (No. 57893/19) alongside UKLGIG, ILGA-Europe and ICJ, regarding the risk of ill-treatment in Belarussian detention facilities due to the applicant's sexual orientation; and *S.B v Croatia* (No. 18810/19), together with ECRE, International Commission of Jurists (ICJ), Dutch Council for Refugees (DRC), and Hungarian Helsinki Committee (HHC), regarding a collective expulsion measure to Bosnia and Herzegovina. Other third-party interventions include *Abdi Ibrahim v Norway* (No. 15379/16); *Muhammed Asif Hafeez v the UK* (No. 14198/20); *H.T v Germany* (No. 13337/19); *Lapunov v Russia* (No. 28834/19); and *A.M v Norway* (No. 30254/18).

We have continued to work with the European Implementation Network (EIN) on the execution of Strasbourg judgments in 2020 and 2021. As part of our cooperation partnership contract with ENS, we submitted a third-party intervention in the case of *Pham v UK* (No. 37478/20), concerning the obligations of Contracting States to prevent statelessness.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several cases before the Court of Appeal and the UK Supreme Court (UKSC).

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- *In Fratila v Secretary of State for Work and Pensions* [2020] EWCA Civ 1741, the Court of Appeal found that EU nationals with pre-settled status (under the UK's new scheme for EU nationals' resident before the transition period ended on the 31st of December 2020) were entitled to equal treatment with UK nationals. The UKSC has granted the government permission to appeal this decision.
- *R (MN & IXU) v SSHD* [2020] EWCA Civ 1746, the Court of Appeal handed down a significant judgment concerning the correct approach to determining whether an individual is a victim of human trafficking under the National Referral Mechanism. In allowing the appeals, the Court accepted that the Competent Authority ('CA'), a unit within the Home Office that considers and determines claims to be victims of trafficking, had made significant errors in its approach to the expert evidence submitted in support of the Appellants' claims and in its assessment of the Appellants' credibility.
- In *AM (Zimbabwe) v SSHD* [2020] UKSC 17, the UKSC considered the applicable test for when removal of seriously ill people to their country of origin raises an issue under Article 3 of the ECHR (prohibition on inhuman or degrading treatment). The court gave authoritative guidance on how *Paposhvili v Belgium*, decided last year by the Grand Chamber of the European Court, should be applied by English courts. In doing so they also departed from the restrictive interpretation given by the House of Lords in such case from 15 years ago (*N v UK*) and expanded the types of cases where an Article 3 breach might occur.

The AIRE Centre also provided direct representation to over 20 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The cases taken on reflect the AIRE Centre's aims and mission, and where a decision is likely to have a wider impact than on the individual concerned.

Goal 3: Defend and develop fundamental European rights through policy work

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. These promote standard setting and the sound development of the law in the region and beyond. The COVID-19 crisis, the measures imposed by the governments in the region, and their potential impact on enjoyment of human rights became key focus across our programmes. Activities were adapted to respond to this, and working methods adjusted in line with limitations imposed by the crises. Key activities in 2020/21 included:

1. Rule of Law in Bosnia and Herzegovina

Our programme in BIH continued to focus on strengthening judicial dialogue amongst highest courts, capacity building and training for judges of lower courts in over 10 seminars and setting up a database of the jurisprudence of the highest courts in BIH. We reached out to wider audiences, and organised briefing sessions for the MPs, government officials and COVID crisis headquarters staff on relevant ECHR standards in the context of the COVID-19 crisis. We also monitored and published report on the work of judiciary, and the transparency of this work, in initial months of COVID-19.

2. Rule of Law in Montenegro

The project brings together the leadership of Montenegro's judiciary and Montenegrin Ministry of Justice with British, European and regional legal experts to strengthen the rule of law in the country. Due to the change of Government in Montenegro in August 2020, our work on codification of civil law has been put on hold, so resources were redirected to supporting judiciary in particular on challenges posed by COVID-19 and government measures.

3. Regional work in Western Balkans

a) Anti-Corruption in SE Europe

A two-year regional work project to strengthen effective asset recovery and regional cooperation in the fight against organised crime and corruption in line with European legal and human rights standards. In the last year of the project, we focused on continuing trainings in online/hybrid formats, monitoring and reporting on procurement of COVID-19 related equipment and supplies across the region, and a comprehensive report on progress made and outstanding issues to tackle. A follow up project is currently being finalised with the support of the UK Home Office.

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for the Year Ended 31 March 2021

b) The Regional Rule of Law Forum

On 15/16 October 2020 we held a regional forum ‘COVID-19 and Human Rights’ which attracted wide attention in the region and beyond. The forum was attended by the President of the ECtHR Robert Spano, Commissioner for Human Rights Dunja Mijatovic, and 250 ECtHR and domestic judges who joined 8 city hubs. A further 350 participants followed the event online. Comprehensive forum guide has been translated to BCMS, Macedonian, Albanian, Romanian, Bulgarian and Turkish. More information about the Forum is available at www.rolplatform.org

c) The Human Rights Legal Bulletin

This continues to be the only up-to-date source of Strasbourg and Luxembourg case law published in Bosnian/Croatian/Montenegrin/Serbian for domestic lawyers and judges. Three editions of the Bulletin were prepared in 2020/21.

d) The Human Rights Database

The European Human Rights database (www.ehrdatabase.org) is the only comprehensive online resource of ECHR jurisprudence available fully in the local languages of the region. It is available free of charge.

Goal 4: To operate a well-resourced and purposeful organisation

We have established a series of sub committees to take forward the implementation of our 5-year strategic plan and to ensure our governance is aligned to our strategic plan, through the re-structuring of the reports to the Board and the development of an operational work plan.

This year, we have begun the process of upgrading our IT systems and to migrate our data and systems onto iCloud.

With the help of Allen and Overy LLP we registered the AIRE Centre logo as a trademark and are in the process of developing several Memorandum of Understandings with AIRE Ireland and AIRE USA.

Our volunteers / interns

The AIRE Centre has been grateful to have had the assistance of 34 legal interns this year including interns from American universities such as Columbia, Michigan and Syracuse. The interns’ work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation’s success

Our pro bono support

We are very grateful to the law firms and barristers who have supported our work on a pro bono basis, including Allen & Overy LLP, Freshfields Bruckhaus Deringer LLP, Herbert Smith Freehills LLP, Reed Smith LLP and Ashurst LLP. We have not included a financial value for these services in our accounts since this is not work which the charity would have been able to pay for.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission’s guidance on public benefit, including the guidance ‘public benefit: running a charity (PD2)’. The achievements and activities above demonstrate the public benefit arising from the charity’s activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £243,219 (2020: £119,177) and total reserves stand at £548,506 (2020: £305,287).

The accounts show the organisation has made a significant improvement to its finances during the year, as in response to the pandemic, the Charity actively sought and secured Covid-response grants that provided support to staff remote working and to cover core costs.

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The increase in reserves has allowed us to create a designated fund of £100,000 in preparation of gaining a UK Government Legal Aid Contract within the next 36 months to maintain a level of unrestricted income from voluntary sources to ensure we can continue to develop planned activities and respond to emergencies.

Principal Funding Sources

Funding is obtained from grants from various organisations and supporters.

Investment policy and performance

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

As at the year-end accounts showed reserves of £548,506, of which £152,999 was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are a balance of £295,507 (2020 - £229,680).

The Board has an agreed reserves policy for the AIRE Centre through a risk-analysis exercise that assesses the financial impact of a variety of risks the organisation might be susceptible to, including the inability to raise voluntary funds, delays in receiving funding and future investment in IT infrastructure. The target level for unrestricted reserves is £162,400 for the financial year, therefore, during 2020/21 we are operating above this target level.

FUTURE ACTIVITIES

In the coming year our key focuses will be to:

- ✓ Deliver on our EU Settlement Scheme project and our project assisting UK nationals abroad regularise their immigration status in light of Brexit,
- ✓ Develop our litigation and policy strategy priorities in line with our strategic and work plans, looking at the areas of retained EU law which still remain relevant to our work, as well as the UK's requirement to comply with, or to take into account, its obligations under internal human rights instruments.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.
- ✓ Progress AIRE Ireland and developing work priorities that AIRE UK is unable to do as a result of Brexit (for example, entering into projects for which only EU entities can be funded, or intervening in domestic cases with CJEU referral)
- ✓ Obtain a Legal Aid Contract

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Advice on Individual Rights in Europe (The AIRE Centre) is a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 29 May 1993 and is a registered charity (registered 30 January 2002) constituted as a Limited Company under the Memorandum and Articles of Association. The charity registration number is 1090336 and the company registration number is 02824400

Advice On Individual Rights in Europe
(A company limited by guarantee)

Report of the Trustees
for the Year Ended 31 March 2021

Recruitment and appointment of Trustees

We endeavour to recruit trustees from our stakeholder and client groups, ensuring that the management committee has the necessary skills to properly govern the AIRE Centre.

Trustee induction and training

The AIRE Centre has a trustee induction process which aims to ensure that all trustees understand the organisation, its purposes, beneficiaries and its values, which include:

- Roles and nature of the organisation and their role / responsibilities within it.
- Full understanding of the spirit / aim of AIRE's Equal Opportunities / Diversity commitment.
- Understanding of the practical day-to-day implications of what is expected of all workers.
- Contents of the AIRE Staff Handbook.

Organisation

The AIRE Centre's work is led by a Board who serve as trustees and company directors. They work closely with the Director, governing the work and approving decisions on strategic direction. The management committee is responsible for ensuring that the AIRE Centre operates within its charitable objectives as stated in the governing documents. The charity operates a line management structure with the Director overseeing the work of the charity.

Matthew Evans has been the Director since October 2013. He qualified as a Solicitor in 1995 and has extensive management experience in the voluntary sector. The role of Director combines responsibility for the organisation's overall management and its legal work and strategy.

AIRE Centre staff, and consultants' team is as follows: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), four UK qualified lawyers; two consultants who run the Balkans work; one finance and administration coordinator and a business & finance manager.

Related parties

During the year there were no related party transactions.

Pay policy for senior management staff

The board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the Charity on a day-to-day basis.

All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are related party transactions are disclosed in note 9 to the accounts.

This year the AIRE Centre undertook a major pay review of staff. Pay levels were benchmarked with other legal NGOs of a similar size run on a voluntary basis and annual pay reviews are now considered in accordance with the National Joint Council for Local Government Services (NCJ) pay scales.

Risk management

The AIRE Centre has an effective risk management process. The Director ensures that at each quarterly meeting the management committee receives and reviews a copy of the updated risk register. The risk management process has focused on discussing and agreeing action to be taken regarding the high-level risks and new risks that have been identified during the course of the year. In addition, high-level risks have also formed part of the broader discussions at Board meetings.

Advice On Individual Rights in Europe
(A company limited by guarantee)

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)

Duncan Price (Treasurer)

Josephine Shaw

Emma Mockford

Michael Quayle

Jason Pobjoy

Francesca Cooney

Kehinde Oluwo

Jago Russell

Senior Management Team: Matthew Evans – Director

Nuala Mole – Senior Lawyer

Yvonne Williams– Business & Finance Manager

Registered Office: 17 Russell Square, Charles Clore House, London WC1B 5DR

Auditors: James Foskett, SKS Audit LLP, 3 Sheen Road, Richmond, TW9 1AD

Bankers: Barclays Bank plc, Dulwich Area Branches, London SE15 4TY

Advice On Individual Rights in Europe
(A company limited by guarantee)

Report of the Trustees
for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Advice on individual Rights in Europe for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that we ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

A resolution was proposed and agreed at the Annual General Meeting that SKS Audit LLP be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:



PAUL YATES
CHAIR

16th December 2021

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice On Individual Rights in Europe (A company limited by guarantee) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Advice On Individual Rights in Europe
(A company limited by guarantee)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

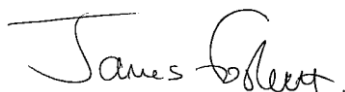
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



James Foskett (Senior Statutory Auditor)
For and on behalf of SKS Audit LLP
3 Sheen Road, Richmond
TW9 1AD

Date: 26 January 2022

Advice On Individual Rights in Europe
(A company limited by guarantee)

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME					
Donations	2	182,785	-	182,785	198,929
Charitable Activities	4				
Charitable Activities		25,601	1,336,045	1,361,646	1,105,538
Investment income	3	<u>163</u>	-	<u>163</u>	<u>185</u>
Total		208,549	1,336,045	1,544,594	1,304,652
EXPENDITURE					
Raising funds	5	39,647	-	39,647	37,127
Charitable activities	5				
Advice, information & training		3,075	1,258,653	1,261,728	1,148,348
Total		<u>42,722</u>	<u>1,258,653</u>	<u>1,301,375</u>	<u>1,185,475</u>
NET INCOME/(EXPENDITURE)		165,827	77,392	243,219	119,177
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>229,680</u>	<u>75,607</u>	<u>305,287</u>	<u>186,110</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>395,507</u></u>	<u><u>152,999</u></u>	<u><u>548,506</u></u>	<u><u>305,287</u></u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 15 to 25 form part of these accounts.

Advice On Individual Rights in Europe
(A company limited by guarantee)

<u>Balance Sheet</u>			
<u>31 March 2021</u>			
	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Asset	10	-	-
CURRENT ASSETS			
Debtors	11	384,616	333,059
Cash at bank and in hand		<u>521,549</u>	<u>283,742</u>
		906,165	616,801
CREDITORS			
Amounts falling due within one year	12	(357,659)	(311,514)
		<u>548,506</u>	<u>305,287</u>
NET CURRENT ASSETS			
		<u>548,506</u>	<u>305,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>548,506</u>	<u>305,287</u>
NET ASSETS/(LIABILITIES)			
		<u><u>548,506</u></u>	<u><u>305,287</u></u>
FUNDS			
	14		
Unrestricted funds:			
General funds		295,507	229,680
Designated funds		100,000	-
Restricted funds		<u>152,999</u>	<u>75,607</u>
TOTAL FUNDS			
		<u><u>548,506</u></u>	<u><u>305,287</u></u>

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

These accounts were approved by the Board of Trustees on 16th December 2021 and were signed on its behalf by:



.....
Duncan Price - Treasurer

The notes on pages 15 to 25 form part of these accounts.

Advice On Individual Rights in Europe
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 March 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 1	<u>237,644</u>	<u>262,977</u>
Net cash provided by operating activities	<u>237,644</u>	<u>262,977</u>
Cash flows from investing activities		
Interest Income	<u>163</u>	<u>185</u>
Net cash provided by investing activities	163	185
Change in cash and cash equivalents in the reporting period	237,807	263,162
Cash and cash equivalents at the beginning of the reporting period	<u>283,742</u>	<u>20,580</u>
Cash and cash equivalents at the end of the reporting period	<u>521,549</u>	<u>283,742</u>

The notes form part of these financial statements

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	243,219	119,177
Adjustments for:		
Interest Income	(163)	(185)
Decrease / (increase) in debtors	(51,557)	46,267
Decrease / (increase) creditors	<u>46,145</u>	<u>97,718</u>
Net cash provided by operations	<u><u>237,644</u></u>	<u><u>262,977</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>283,742</u>	<u>237,807</u>	<u>521,549</u>
Total	<u><u>283,742</u></u>	<u><u>237,807</u></u>	<u><u>521,549</u></u>

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Advice on Individual Rights in Europe meets the definition of a public benefit entity under FRS 102.

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

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 note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net surplus of £243,219 (2020 - £119,177) for the year, total reserves of £548,506 (2020 - £305,287) and free reserves of £295,507 (2020 - £229,680). The trustees are of the view that these results and fundraising plans for the future, have secured the immediate future of the charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specie restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities,

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable, Deprecation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable,

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), time contributed by volunteers and pro bono legal support are not recognised. More information about their contribution is included in the trustees' annual report.

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

(a) Cost of raising funds comprises the cost of seeking grants and donations by direct approach and other fundraising activities and their associated support costs.

(b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities and their associated support costs.

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Furniture and equipment - 33.33% straight line

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

1.9 Cash at bank and In hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.10 Creditors and provisions

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

1.11 Financial instruments

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

1.12 Taxation

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

1.13 Judgement and key sources of estimation uncertainty

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

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

1.14 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds.

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS

	Unrestricted Fund £	2021 £	2020 £
The A B Charitable Trust	-	-	20,000
Allen & Overy Foundation	-	-	25,000
Esme Fairbairn Foundation	85,022	85,022	55,935
Freshfields Bruckhaus Deringer	10,000	10,000	10,000
The Law Society	5,000	5,000	-
Ptarmigan Trust	17,000	17,000	15,000
London Legal Support Trust	11,115	11,115	10,000
The Tudor Trust	42,000	42,000	40,000
Anonymous individual donations	-	-	10,928
Donations < £5,000	12,648	12,648	12,066
Total	<u>182,785</u>	<u>182,785</u>	<u>198,929</u>

The donations in 2020, totalling £198,929, were attributed all to unrestricted funds.

3. INVESTMENT INCOME

	2021 £	2020 £
Interest Income	<u>163</u>	<u>185</u>

The investment income in 2020, totalling £185, was attributed to unrestricted funds

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Fund £	Restricted Fund £	2021 £	2020 £
Advice, information and training:				
Grants & Donations:				
EEA Women in Prison (R009)	-	10,000	10,000	-
East European Resource Centre (R028)	-	-	-	6,760
British Embassy Podgorica (R043)	-	248,470	248,470	272,102
Foreign, Commonwealth & Development Office (R046)	-	237,043	237,043	297,643
Foreign, Commonwealth & Development Office (R048)	-	412,238	412,238	277,325
The Home Office (R1001)	-	150,309	150,309	163,267
Joseph King Charitable Trust (R1002)	-	-	-	35,000
Foreign, Commonwealth & Development Office (R1003)	-	177,930	177,930	21,827
Greater London Authority (R1004)	-	-	-	5,000
Access to Justice (R1005)	-	68,951	68,951	-
Paul Hamlyn Foundation (R1006)	-	15,000	15,000	-
AT&T (R1007)	-	8,104	8,104	-
Greater London Authority (R1008)	-	8,000	8,000	-
Consultancy and other income	20,157	-	20,157	20,544
Training income	5,444	-	5,444	6,070
Total	<u>25,601</u>	<u>1,336,045</u>	<u>1,361,646</u>	<u>1,105,538</u>

The Income from charitable activities in 2020, totalling £1,105,538, was attributed to £26,614 unrestricted funds and £1,078,924 restricted funds.

Advice On Individual Rights in Europe
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Raising Funds	Advice, information and training	2021	2020
	£	£	£	£
Direct staff costs	27,788	200,334	228,122	205,439
Volunteer and intern expenses	-	6,032	6,032	13,610
Staff training costs	-	292	292	-
Travel costs	-	29,268	29,268	50,470
Other direct project costs	-	921,950	921,950	818,705
Fundraising costs	720	-	720	1,548
Support costs (Note 6)	10,468	94,207	104,675	89,151
Governance costs (Note 6)	671	9,645	10,316	6,552
Total	<u>39,647</u>	<u>1,261,728</u>	<u>1,301,375</u>	<u>1,185,475</u>

Of the £1,301,375 expenditure in 2021 (2020 - £1,185,475), £42,722 was charged to unrestricted funds (2020 - £131,029) and £1,258,653 to restricted funds (2020 - £1,054,446)

6. SUPPORT COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charity's key activities undertaken (see note 5) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support	Governance Function	2021	2020
	£	£	£	£
Finance and administration staff	53,235	-	53,235	46,997
Staff travel and welfare	7,570	-	7,570	6,500
Premises and equipment costs	19,672	-	19,672	21,216
Communications and IT costs	13,448	-	13,448	5,878
Legal and professional fees	2,263	-	2,263	1,345
Insurance	2,719	-	2,719	2,452
Other office expenses	6,304	-	6,304	4,522
Foreign exchange differences	(536)	-	(536)	241
Auditors' remuneration	-	10,316	10,316	6,552
Total	<u>104,675</u>	<u>10,316</u>	<u>114,991</u>	<u>95,703</u>

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7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	<u>10,316</u>	<u>6,552</u>

Auditors' remuneration includes £3,600 for the project report fee.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	2021	2020
	£	£
Salaries	259,280	228,695
National Insurance	17,035	20,326
Pension	5,042	3,415
	<u>281,357</u>	<u>252,436</u>

There were no employees who earned in excess of £60,000

The key management personnel of the charity comprise of the Chief Executive and senior management reporting directly to the Chief Executive were the Senior Lawyer, Chief Financial Officer and Business & Finance Manager, the total wages of the key management personnel of the charity were £138,959 (2020 - £137,087)

The average monthly number of employees during the year was as follows:

	2021	2020
Direct staff	6	4.5
Finance and administration	<u>1</u>	<u>1.5</u>
	<u>7</u>	<u>6</u>

The average monthly number of persons employed by the charity during the year was 9 (2020-8)

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10. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 April 2020 and 31 March 2021		<u>13,613</u>
DEPRECIATION		
At 1 April 2020 and 31 March 2021		<u>13,613</u>
NET BOOK VALUE		
At 31 March 2021		<u><u>-</u></u>
At 31 March 2020		<u><u>-</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	371,154	291,359
Other debtors	630	550
Prepayments and accrued income	<u>12,832</u>	<u>41,150</u>
	<u><u>384,616</u></u>	<u><u>333,059</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	269,186	256,540
Social security and other taxes	6,459	6,800
Other creditors	895	757
Accruals and deferred income	<u>81,119</u>	<u>47,417</u>
	<u><u>357,659</u></u>	<u><u>311,514</u></u>

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13. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Designated Funds	Restricted Funds £	2021 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	295,507	100,000	152,999	548,506
	<u>295,507</u>	<u>100,000</u>	<u>152,999</u>	<u>548,506</u>

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Restricted Funds £	2020 £
Tangible Fixed Asset	-	-	-
Net Current Asset	229,680	75,607	305,287
	<u>229,680</u>	<u>75,607</u>	<u>305,287</u>

14. MOVEMENT IN FUNDS

	Balance as at 01.04.20 £	Income £	Expenditure £	Transfer £	Balance as at 31.03.21 £
Restricted funds:					
EEA Women in Prison (R009)	1,648	10,000	-	-	11,648
Operation Nexus (R018)	2,257	-	2,257	-	-
British Embassy Podgorica (R043) Foreign, Commonwealth & Development Office (R046)	53,631	248,470	256,838	-	45,263
Foreign, Commonwealth & Development Office (R048)	2,834	237,043	219,964	-	19,913
The Home Office (R1001)	10,003	412,238	377,064	-	45,177
Joseph King Charitable Trust (R1002)	28	150,309	150,337	-	-
Foreign, Commonwealth & Development Office (R1003)	206	-	-	-	206
Greater London Authority (R1004)	-	177,930	155,426	-	22,504
Access to Justice (R1005)	5,000	-	5,000	-	-
Paul Hamlyn Foundation (R1006)	-	68,951	68,951	-	-
AT&T (R1007)	-	15,000	15,000	-	-
Greater London Authority (R1008)	-	8,104	2,754	-	5,350
	-	8,000	5,062	-	2,938
Total restricted funds	<u>75,607</u>	<u>1,336,045</u>	<u>1,258,653</u>	-	<u>152,999</u>
Unrestricted funds:					
Designated funds	-	-	-	100,000	100,000
General funds	229,680	208,549	42,722	(100,000)	295,507
Total unrestricted funds	<u>229,680</u>	<u>208,549</u>	<u>42,722</u>	-	<u>395,507</u>
Total funds	<u>305,287</u>	<u>1,544,594</u>	<u>1,301,375</u>	-	<u>548,506</u>

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Notes to the Financial Statements - continued
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14. MOVEMENT IN FUNDS – continued

Analysis of movement in funds - previous year

	Balance as at 01.04.19 £	Income £	Expenditure £	Balance as at 31.03.20 £
Restricted funds:				
EEA Women in Prison (R009)	1,891	-	243	1,648
Operation Nexus (R018)	5,402	-	3,145	2,257
Trust for London (R024)	33,324	-	33,324	-
East European Resource Centre (R028)	1,060	6,760	7,820	-
British Embassy Podgorica (R043)	6,053	272,102	224,524	53,631
International Organisation for Migration (R044)	1,000	-	1,000	-
Foreign, Commonwealth & Development Office (R046)	2,399	297,643	297,208	2,834
Foreign, Commonwealth & Development Office (R048)	-	277,325	267,322	10,003
The Home Office (R1001)	-	163,267	163,239	28
Joseph King Charitable Trust (R1002)	-	35,000	34,794	206
Foreign, Commonwealth & Development Office (R1003)	-	21,827	21,827	-
Greater London Authority (R1004)	-	5,000		5,000
Total restricted funds	<u>51,129</u>	<u>1,078,924</u>	<u>1,054,446</u>	<u>75,607</u>
Unrestricted funds:				
General funds	<u>134,981</u>	<u>225,728</u>	<u>131,029</u>	<u>229,680</u>
Total funds	<u>186,110</u>	<u>1,304,652</u>	<u>1,185,475</u>	<u>305,287</u>

Description, nature and purpose of restricted funds:

EEA Women In Prison (R009) - The AIRE Centre's 3-tiered approach to engage with our beneficiaries, and the overarching issues facing EEA migrants, in a holistic way, making a lasting impact on both the individual level and on a national and international scale.

Operation Nexus (R018) - Research into the implementation of Operation Nexus, collecting further data on the impact on EU EEA nationals and their families.

Trust for London (R024) - Legal empowerment and capacity building of frontline service providers on the rights and entitlement of EU migrants.

East European Resource Centre (R028) - Working with Eastern European victims of modern slavery, human trafficking and exploitation at work, offering specialised and personalised support with, reporting crimes to the police, liaising with the National Referral Mechanism and applying for benefits.

British Embassy Podgorica (R043) - Building public confidence in the legal system and the principle of equality before the law by improving the domestic implementation of the European legal and human rights standards and through legislative reforms to address systemic weaknesses.

International Organisation for Migration (R044) - Production and promotion of a handbook and comprehensive on-line course on rights to asylum for the use by domestic practitioners

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14. MOVEMENT IN FUNDS – continued

Foreign, Commonwealth & Development Office (R046) - Ensuring compliance and implementation of key standards and reforms within Western Balkans jurisdictions.

Foreign, Commonwealth & Development Office (R048) - Increasing Bosnia and Herzegovina judicial capacity to harmonises domestic case law and align it with European legal standards.

The Home Office (R1001) - Delivering practical support to vulnerable EU Citizens and their family members to help them make their EU Settlement Scheme application.

Phillip King Charitable Trust (R1002) - Supporting plans linked to the AIRE Centre's 25th Anniversary event.

Foreign, Commonwealth & Development Office (R1003) - Delivering practical support to UK Nationals and their family members ("UKNs) to help them complete the process of registering/applying for a new residence status in their host EU / EFTA state in the context of EU Exit.

Greater London Authority (R1004) - European outreach activities to support groups at risk of marginalization to register under the EU Settlement Scheme.

Access to Justice (R1005) - Providing specialist advice services throughout COVID-19 by procuring equipment and training to enable remote delivery of services, adapt operations accordingly and increase capacity to meet the significant rising demand for advice services

Paul Hamlyn Foundation (R1006) - COVID-19 Emergency fund

AT&T (R1007) - To support frontline workers in the coal front of the migratory crisis in selected European countries by providing them with expert training enabling them to identify and support victims of human trafficking and domestic violence, separated children, and other vulnerable groups.

Greater London Authority (R1008) - Reaching and engaging European Londoners with information about their rights and entitlements in the UK after the Brexit transition period, in relation to issues such as their immigration status, their employment and anti-discrimination.

Description, nature and purpose of unrestricted funds:

Designated funds – To gain a UK Government Legal Aid Contract.

General funds - General fund represents funds available to spend at the discretion of the trustees.

15. RELATED PARTY DISCLOSURES

Details of transactions with trustees and senior management are in note 8. Income totalling £177.90 (2020 - £244.08) was donated by trustees.

16. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,042 (2020 - £3,415)