

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
(A company limited by guarantee)

Advice On Individual Rights in Europe
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for the Year Ended 31 March 2021

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Advice On Individual Rights in Europe
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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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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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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 assess 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 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

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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.

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Report of the Trustees
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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
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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
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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

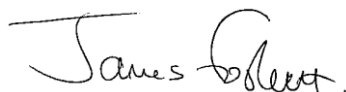
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is 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 Foscett (Senior Statutory Auditor)
For and on behalf of SKS Audit LLP
3 Sheen Road, Richmond
TW9 1AD

Date: 26 January 2022

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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>-</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		229,680	75,607	305,287	186,110
TOTAL FUNDS CARRIED FORWARD		<u>395,507</u>	<u>152,999</u>	<u>548,506</u>	<u>305,287</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.

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<u>Balance Sheet</u> <u>31 March 2021</u>		2021	2020
	Notes	£	£
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			
		548,506	305,287
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
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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
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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>

The notes form part of these financial statements

Advice On Individual Rights in Europe
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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,

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

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
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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
Esmee 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
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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
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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>

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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)

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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>

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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)	53,631	248,470	256,838	-	45,263
Foreign, Commonwealth & Development Office (R046)	2,834	237,043	219,964		19,913
Foreign, Commonwealth & Development Office (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 & Development 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
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>

Advice On Individual Rights in Europe
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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)