

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
(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 2022

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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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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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
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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.

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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;
- 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.

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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	<u>49</u>	<u>163</u>
Net Cash Generated from Investing Activities	49	163
 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>

Notes to the Financial Statements
for the Year Ended 31 March 2022

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.

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.

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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).

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

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
(A company limited by guarantee)

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	<u>1.0</u>	<u>1.0</u>
	<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>

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 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
(A company limited by guarantee)

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

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.

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