

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

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

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

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

Contents of the Financial Statements
for the Year Ended 31 March 2023

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

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE AND ACTIVITIES

Our vision:

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

Our values:

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

Our mission

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

We do this by:

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

Strategic goals 2019-24

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

Goal 1: Increasing and focusing provision of quality advice

Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

Our Work

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

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Goal 1: Increasing and focusing provision of quality advice

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

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

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

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

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

Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Rule of Law in Bosnia and Herzegovina

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

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

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

2. Rule of Law in Montenegro

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

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

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

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3. Regional work in Western Balkans

a) Anti-Corruption in South East Europe

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

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

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

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

b) The Regional Rule of Law Forum

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

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

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

c) The Human Rights Legal Bulletin

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

d) Gender Equality in the Western Balkans

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

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

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

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

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

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

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

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

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

Our volunteers / interns

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

Our pro bono support.

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

Public Benefit statement

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

FINANCIAL REVIEW

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

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

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Principal Funding Sources

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

Fundraising standards

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

Investment policy and performance

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

Reserves policy

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

Designated fund

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

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

FUTURE ACTIVITIES

In the coming year our key focuses will be to:

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of Trustees

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

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Trustee induction and training

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

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

Organisation

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

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

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

Related parties

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

Pay policy for senior management staff

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

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

Risk management

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

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REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

Paul Yates (Chair)

Duncan Price (Treasurer)

Josephine Shaw (resigned 1st April 2022)

Emma Mockford

Michael Quayle

Jason Pobjoy

Francesca Cooney

Kehinde Oluwo

Jago Russell

Senior Management Team:

Matthew Evans – Director

Nuala Mole – Senior Lawyer

Yvonne Williams – Business & Finance Manager

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

Website: www.airecentre.org

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

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

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

STATEMENT OF DISCLOSURE TO AUDITOR

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

AUDITORS

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

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

APPROVAL

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



PAUL YATES
CHAIR

18th January 2024

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Report of the Independent Auditors to the Members of
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Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

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



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

Date: 25th January 2024

Advice On Individual Rights in Europe
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Statement of Financial Activities
for the Year Ended 31 March 2023

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

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

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

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

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Balance Sheet
31 March 2023

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

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

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



.....
Duncan Price - Treasurer

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

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

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

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

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

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

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

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

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

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

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

1.3 Income

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

Grant Income

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

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

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

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

Donations and legacies

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

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

1. ACCOUNTING POLICIES - continued

Contract income

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

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

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

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

1.6 Allocation of support costs

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

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

1.7 Funds structure

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

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

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

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets

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

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

Furniture and equipment - 33.33% straight line

1.9 Debtors

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

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension costs

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

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

2. Donations

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

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

3. Income from Charitable Activities

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

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

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

4. Investment Income

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

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

5. Analysis of Expenditure

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

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

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

6. Support Costs

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

Analysis of support and governance costs

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

7. Net Incoming Resources

Net incoming resources is shown after charging :

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

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

8. Trustees' Remuneration and Benefits

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

Trustees' Expenses

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

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

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

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

	2023	2022
£60,000-£69,999	1	-

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

Staff Numbers

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

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

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

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

10. Tangible fixed assets

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

11. Debtors

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

12. Creditors

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

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

13. Movement in Funds

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

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

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

	Balance 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

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

Description, nature and purpose of restricted funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description, nature and purpose of unrestricted funds:

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

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

14. Analysis Of Fund Balances Between Net Assets

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

Analysis of net assets between funds - previous year

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

15. RELATED PARTY DISCLOSURES

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

16. PENSION

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

17. SHARE CAPITAL

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

18. ULTIMATE CONTROLLING PARTY

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