

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

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Advice On Individual Rights in Europe
(A company limited by guarantee)

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

Contents of the Financial Statements
for the Year Ended 31 March 2024

Contents	Page
Directors' and Trustee Report	3-11
Independent Auditors Report	12-14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to Accounts	18-28

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

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

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

OUR PURPOSE AND ACTIVITIES

Our vision:

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

Our values:

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

Our mission

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

We do this by:

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

Strategic goals 2019-24

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

Goal 1: Increasing and focusing provision of quality advice.

Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

Our Work

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

Goal 1: Increasing and focusing provision of quality advice.

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

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

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

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

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

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

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

Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Rule of Law in Bosnia and Herzegovina

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

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

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

2. Rule of Law in Montenegro

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

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

3. Regional work in Western Balkans

a) Anti-Corruption in South East Europe

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

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

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

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

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

b) The Regional Rule of Law Forum

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

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

c) The Human Rights Legal Bulletin

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

d) Gender Equality in the Western Balkans

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

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

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

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

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

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

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

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

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

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

Our volunteers / interns

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

Our pro bono support.

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

Public Benefit statement

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

FINANCIAL REVIEW

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

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

Principal Funding Sources

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

Fundraising standards

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

Investment policy and performance

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

Reserves policy

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

Designated fund

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

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

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

FUTURE ACTIVITIES

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of Trustees

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

Trustee induction and training

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

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

Organisation

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

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

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

Related parties

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

Pay policy for senior management staff.

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

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

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

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

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

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

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

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

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

Trustees' responsibilities in relation to the financial statement

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

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

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

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

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

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

STATEMENT OF DISCLOSURE TO AUDITOR

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

AUDITORS

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

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

APPROVAL

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



PAUL YATES
CHAIR

Date – 16th January 2025

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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



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

Date: 17/01/2025

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

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

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

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

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

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

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

BALANCE SHEET AS AT 31 March 2024

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

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

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



Duncan Price – Treasurer

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

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

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

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE

(A company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

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

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

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

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

1.2 Preparation of accounts on a going concern basis

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

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

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

1.3 Income

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

Grant Income

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

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

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

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

Donations and legacies

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

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

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

1. ACCOUNTING POLICIES - continued

Contract income

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

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

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

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

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

1.6 Allocation of support costs

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

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

1.7 Funds structure

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

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

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

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

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets

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

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

Furniture and equipment - 33.33% straight line

1.9 Debtors

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

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

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

1.12 Financial instruments

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

1.13 Taxation

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

1.14 Judgement and key sources of estimation uncertainty

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

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

(i) Allocation of shared cost between multiple activities

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

1.15 Pension costs

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

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

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

2. Donations

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

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

3. Income from Charitable Activities

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

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

4. Investment Income

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

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

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

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

5. Analysis of Expenditure

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

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

6. Support Costs

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

Analysis of support and governance costs

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

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

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

7. Net Incoming Resources

Net incoming resources is shown after charging :

	2024	2023
	£	£
Auditors' remuneration	<u>8,300</u>	<u>7,500</u>

8. Trustees' Remuneration and Benefits

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

Trustees' Expenses

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

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

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

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

	2024	2023
£60,000-£69,999	1	1

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

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

Staff Numbers

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

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

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

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

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

10. Tangible fixed assets

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

11. Debtors

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

12. Creditors

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

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

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

13. Movement in Funds

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

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

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

13. Movement of Fund (cont.)

Analysis of movement in funds - previous year

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

Description, nature and purpose of restricted funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description, nature and purpose of unrestricted funds:

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

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

14. Analysis of Fund Balances Between Net Assets

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

Analysis of net assets between funds - previous year

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

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

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

15. RELATED PARTY DISCLOSURE

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

16. PENSION

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

17. SHARE CAPITAL

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

18. ULTIMATE CONTROLLING PARTY

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