

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

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

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

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

Contents of the Financial Statements  
for the Year Ended 31 March 2025

<b>Contents</b>	<b>Page</b>
Directors' and Trustee Report	3-13
Independent Auditors Report	14-16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to Accounts	20-30

# ADVICE ON INDIVIDUAL RIGHTS IN EUROPE

(A company limited by guarantee)

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

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

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

### OUR PURPOSE AND ACTIVITIES

#### Our vision:

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

#### Our values:

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

#### Our mission

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

We do this by:

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

### Strategic goals 2019-24

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

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

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

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

### Our Work

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

# ADVICE ON INDIVIDUAL RIGHTS IN EUROPE

(A company limited by guarantee)

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

### Goal 1: Increasing and focusing provision of quality advice.

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

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

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

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

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

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

### Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **1. Rule of Law in Bosnia and Herzegovina**

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

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

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

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

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

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

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

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

**3. Rule of Law in Montenegro**

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

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

**4. Arbitration project in Montenegro**

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

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

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

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

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

## **5. Regional work in Western Balkans**

### **a) Gender Equality in the Western Balkans**

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

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

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

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

More information is available at [www.gcjnetwork.org/home](http://www.gcjnetwork.org/home).

### **b) Women and Illicit Finance Project**

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

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

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



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

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

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

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

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

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

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

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

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

**Our volunteers / interns**

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

**Our pro bono support**

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

**Public Benefit statement**

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

**FINANCIAL REVIEW**

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

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

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

# **ADVICE ON INDIVIDUAL RIGHTS IN EUROPE**

(A company limited by guarantee)

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

### **Principal Funding Sources**

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

### **Fundraising standards**

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

### **Investment policy and performance**

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

### **Reserves policy**

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

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

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

### **Designated fund**

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

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

### **FUTURE ACTIVITIES**

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

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

## **ADVICE ON INDIVIDUAL RIGHTS IN EUROPE**

(A company limited by guarantee)

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

#### **Recruitment and appointment of Trustees**

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

#### **Trustee induction and training**

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

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

#### **Organisation**

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

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

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

#### **Related parties**

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

#### **Pay policy for senior management staff.**

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

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

#### **Risk management**

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

#### **Principal risks and mitigation**

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

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number:** 02824400

**Charity Number:** 1090336

**Directors / Trustees**

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

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

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

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

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

**Trustees' responsibilities in relation to the financial statement**

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

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

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

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

**STATEMENT OF DISCLOSURE TO AUDITOR**

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

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

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

**AUDITORS**

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

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

**APPROVAL**

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

A handwritten signature in black ink, appearing to be 'P. Yates', with a long horizontal flourish extending to the right.

**PAUL YATES  
CHAIR**

**Date** 29/01/2026

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

## **Opinion**

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

In our opinion the financial statements:

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

## **Basis for opinion**

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

## **Conclusions relating to going concern**

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

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

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

## **Other information**

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

We have nothing to report in this regard.

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

**Use of our report**

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



**Jeffrey Bor FCA (Senior Statutory Auditor)**

For and on behalf of SCB (Accountants) Ltd

31 Sackville Street, Manchester

M1 3LZ

Date: 30/01/2026



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

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

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

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

**CONTINUING OPERATIONS**

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

**TOTAL RECOGNISED GAINS AND LOSSES**

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

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

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

**BALANCE SHEET AS AT 31 March 2025**

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

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

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



**Duncan Price – Treasurer**

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

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

**CASH FLOW STATEMENT AS AT 31 March 2025**

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

# **ADVICE ON INDIVIDUAL RIGHTS IN EUROPE**

## **(A company limited by guarantee)**

### **Notes to the Financial Statements**

#### **For the year ended 31 March 2025**

## **1. ACCOUNTING POLICIES**

### **1.1 Basis of preparing the financial statements**

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

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

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

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

### **1.2 Preparation of accounts on a going concern basis**

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

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

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

### **1.3 Income**

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

#### **Grant Income**

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

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

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

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

#### **Donations and legacies**

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

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

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

**1. ACCOUNTING POLICIES - continued**

**Contract income**

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

**Investment income**

Investment income is included when receivable.

**1.4 Volunteers and donated services and facilities**

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

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

**1.5 Expenditure recognition and irrecoverable VAT**

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

Expenditure is classified under the following activity headings:

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

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

**1.6 Allocation of support costs**

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

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

**1.7 Funds structure**

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

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

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

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

**1. ACCOUNTING POLICIES - continued**

**1.8 Tangible fixed assets**

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

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

Furniture and equipment - 33.33% straight line

**1.9 Debtors**

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

**1.10 Cash at bank and in hand**

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

**1.11 Creditors and provisions**

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

**1.12 Financial instruments**

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

**1.13 Taxation**

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

**1.14 Judgement and key sources of estimation uncertainty**

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

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

**(i) Allocation of shared cost between multiple activities**

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

**1.15 Pension costs**

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

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

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

**2. Donations**

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

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

**3. Income from Charitable Activities**

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

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

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

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

**4. Investment Income**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Interest income	6,218	-	6,218	6,096
	<b>6,218</b>	<b>-</b>	<b>6,218</b>	<b>6,096</b>

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

**5. Analysis of Expenditure**

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

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

**6. Support Costs**

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

**Analysis of support and governance costs**

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



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

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

**7. Net Incoming Resources**

Net incoming resources is shown after charging :

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

**8. Trustees' Remuneration and Benefits**

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

**Trustees' Expenses**

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

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

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

	<b>2025</b>	<b>2024</b>
	<b>2</b>	<b>1</b>
£60,000-£69,999		

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

The total Employee Benefit of Key Management Personnel were £177,156 (2024 - £158,908).

**Staff Numbers**

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

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

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

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

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

**10. Tangible fixed assets**

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

**11. Debtors**

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

**12. Creditors**

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

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

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

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

**13. Movement in Funds**

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

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

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

**13. Movement of Fund (cont.)**

**Analysis of movement in funds - previous year**

	Balance as 01.04.23 £	Income £	Expenditure £	Transfer £	Balance as 31.03.24 £
<b>Restricted funds:</b>					
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	-	-
	<b>178,324</b>	<b>1,123,889</b>	<b>1,182,918</b>	<b>-</b>	<b>119,295</b>
<b>Unrestricted funds:</b>					
Designated funds	100,000	-	30,352	-	69,648
General funds	335,769	274,552	321,725	-	288,596
	<b>435,769</b>	<b>274,552</b>	<b>352,077</b>	<b>-</b>	<b>358,244</b>
<b>Total funds</b>	<b>614,093</b>	<b>1,398,441</b>	<b>1,534,994</b>	<b>-</b>	<b>477,539</b>

**Description, nature and purpose of restricted funds:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Evan Cornish Foundation (R1018)** – Combatting EU Migrant Homelessness

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

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

**Description, nature and purpose of unrestricted funds:**

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

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

**14. Analysis of Fund Balances Between Net Assets**

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

**Analysis of net assets between funds - previous year**

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

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

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

**15. RELATED PARTY DISCLOSURE**

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

**16. PENSION**

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

**17. OPERATING LEASE COMMITMENTS**

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

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

**18. SHARE CAPITAL**

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

**19. ULTIMATE CONTROLLING PARTY**

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