



We stand for  
asylum decisions  
based on evidence

# Annual report and financial accounts 2023



# Highlights from 2023



Completed **57** Country of Origin Information (COI) research reports for use in individual asylum and human rights cases in **46** countries.



Reviewed Country of Origin (COI) research reports produced for use in individual asylum and human rights cases and published **6** on an open access basis.



Reviewed **35** UK Home Office Policy and Information Notes (CPINs), making recommendations for how they could be improved.



Published **1** statelessness focused COI thematic report, including a country case study Lebanon: Stateless Palestinians, Principles document & Training handbook and held a high profile launch event.



**8,332** unique downloads of our reports, repositories and commentaries.



**90%** of lawyers who gave feedback on the COI research report they requested said that our research provided them with information they did not already have.



Trained **190** people from across the world on COI research skills.



Chaired and convened **6** external network meetings focused on COI.



Recruited a team of volunteers and carried out extensive COI research on trafficking in Albania.



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# Message from the Co-Directors

Asylos was established in 2010 because our founders had experienced first hand that a single piece of information can make or break an asylum case. Claims for asylum and other forms of protection are often won or lost on the facts. Asylum lawyers need to establish their clients' well-founded fear of persecution, and this may require very specific information. However, it is nearly impossible for asylum lawyers who are time and resource-pressed to establish such information, especially when supporting a wide range of clients from diverse backgrounds.



Asylos provides a bespoke Country of Origin Information (COI) research service for lawyers and NGOs who represent people seeking asylum worldwide. We leverage our team of over 70 volunteer researchers with networks in countries of origin, including 22 new researchers in 2023, who can collectively conduct research in 45 languages. In order to increase the reach of our case-specific research, we began to publish reports that address general themes and may have wider application to other asylum applicants.

Asylos continues to expand its portfolio of activities, including quality review of COI that is published by governments such as the UK, and publication of thematic research that fills information gaps for vulnerable persons seeking asylum, such as stateless Palestinians in Lebanon.

In 2023 we continued to identify and respond strategically to emerging situations and significant legal and policy changes that influence COI needs, including through research on trafficking in Albania. Demonstrating high level impact, in November 2023 our research on Rwanda was cited in the UK Supreme Court judgement that declared that Rwanda is not a safe country to send people who are seeking safety.

Ongoing political efforts in the UK to make asylum claims inadmissible, detain and forcibly remove migrants to third countries, have continued to erode the fundamental right to claim asylum and receive a fair and evidence-based procedure.

Asylos' vision is a world in which all asylum decisions are based on fair process and

accurate information, and in 2024 we will continue to stand up for our vision and defend the right to asylum.

At the end of the year Asylos said farewell to Sophie Kloos, Director for the last seven years, and welcomed us, Carolina Albuerne and Jo Pettitt, as the new Co-Directors. We thank Sophie for her dedication to Asylos and for delivering its mission so effectively, and we thank all of you who have supported and enabled our work in 2023 and who stand in solidarity with those who require international protection.



*Jo Pettitt*



*Carolina Albuerne*

# Who we are

Asylos is an international network of over 60 volunteers in 25 countries who provide high-quality human rights research and documentation to people claiming asylum and their representatives around the world. Our expertise is in Country of Origin Information research.

Country of Origin Information (COI) is information pertaining to circumstances in the country of origin of people seeking asylum or the credibility of an individual's story.

COI research plays a vital role in ensuring fair asylum decisions for individuals, as well as policies that are grounded in evidence.

By producing high quality Country of Origin Information, Asylos ensures that people seeking asylum are better represented.

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Asylos is a Charitable Incorporated Organisation (CIO), registered with the Charities Commission for England and Wales (charity number 1158386) at: Unit 12 Imperial Works, Fountayne Road, South Tottenham, London N15 4QL. Our principal office is located at: Asterweg 20N, 1031 HN Amsterdam, the Netherlands.

## Our Vision

A world in which all asylum decisions are based on fair process and accurate information.

”

“COI research can fulfil a crucial role in helping in practice to represent clients more effectively and deliver better outcomes for clients. It's very important and particularly vital in the context of our current situation in the legal system where legal aid is not available in a lot of cases, people often have very few resources and are not able to commission their own expert evidence and are going to have to rely on what is out there in the public domain.”

**Claudia Neale**  
**Garden Court Chambers**



# What we do

## Consistently fill COI gaps

- Our research investigates human rights violations in specific countries or deals with specific facts relating to the claimant's testimony. Our reports are free of charge and compiled on demand for asylum lawyers and NGOs who assist people fleeing persecution and grave threats with their claim for protection. In addition, we publish in-depth thematic research reports that fill information gaps for vulnerable persons seeking asylum, such as stateless Palestinians in Lebanon.

## Accessibility of high-quality COI

- We administer a growing database of research reports which is accessible to anyone supporting persons seeking asylum worldwide. Through outreach online and offline, we aim to ensure that our research can support as many people seeking asylum as possible.

## Monitor and improve COI products

- We review COI products published by the UK Home Office and the European Union Agency for Asylum (EUAA) and make recommendations for how they could be improved, thereby raising the quality of information that decision-makers rely on when deciding whether to grant protection to individual claimants.

## Asylos' role in the sector

- We convene and chair regular international COI expert meetings and a UK child-focused COI working group. We are in regular conversation with key COI actors, primarily in the EU and UK, to ensure effective exchange of knowledge and research insights.

## Respond to emerging needs

- We spot and respond to fast-changing emergencies and significant legal and policy changes that influence Country of Origin Information needs. Our response may be to publish COI research, facilitate capacity-building events for those who conduct or use COI research, and/or comment on COI research produced by governments and others.

## Organisational resilience

- We aim to meet our budgetary needs and build our reserves each year in accordance with annual activities and goals, ensure that Asylos' staff and governance structures remain healthy and supported, and further develop safeguarding policies and organisational procedures. We also invest in the cohesion of the network and work towards the network better reflecting the communities that we serve.

## Capacity building

- We train volunteer researchers, lawyers and NGO representatives on researching and using Country of Origin Information to represent their clients with better evidence, leading to fairer decision-making on asylum claims.



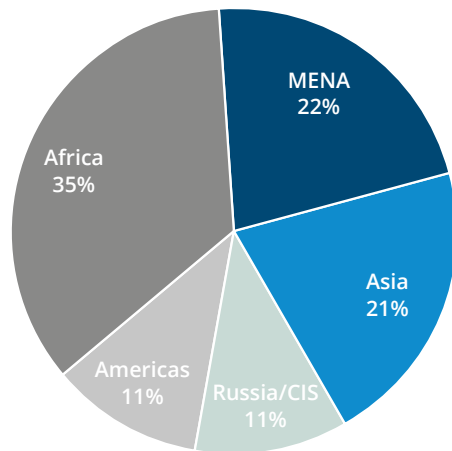
# Achievements in 2023

## 1. Consistently meet COI demand and fill COI gaps with quality research

### Individual case specific COI reports

The reports were split between our regional volunteer research teams as follow:

- Africa – 20
- MENA – 13
- Asia – 12
- Russia / CIS – 6
- Americas – 6



The top countries for research requests were:

- Afghanistan
- Nigeria
- Ethiopia
- India
- Mozambique
- DR Congo

Reports produced in 2023 covered questions on:

- Social group
- National – local government practices
- Domestic security
- Gender
- Political opposition
- Civil status

We produced 57 reports for people seeking asylum originating from 46 countries in total.

Research requests came from 15 host countries. The top four were:

- UK – 36
- France – 20
- Belgium – 5
- USA – 4

Impact of case-specific reports:

- In 90% of the feedback collected, requestors said that our research provided them with information they did not have before.
- Where a case has received a final outcome, 54% of them were successful. 43% of cases were still pending when feedback was requested.

“We were aware of some of the findings in a form of anecdotal evidence but needed to have the whole picture in a form of research. We enormously appreciate Asylos' work and it is an amazing service. The research will be used as a part of Administrative Review for EUSS case and then possibly for the 1st tier appeal”

“Information in this research is very valuable in conducting our assessment and finding suitable Legal Aid representation and later when preparing representations for her case. I would not be able to conduct such in-depth research myself”

Feedback from lawyers

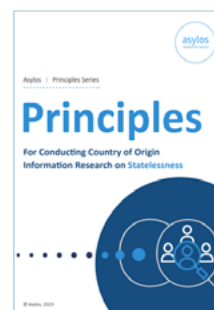
## Thematic reports

We continued with our thematic research in 2023. Following our annual mapping exercise, stakeholder survey and consultations we were able to determine which COI gaps for people claiming asylum were the most urgent, and consequently, which thematic COI report had the potential to benefit a group of vulnerable persons who are susceptible to poor decision-making. As a result, we published a COI report about Stateless Palestinians in Lebanon, as well as good practice guidelines and a research training module and handbook on the same topic.

In March 2023 we held a high profile launch event to share the findings from the Statelessness research. The project outputs and key findings were presented together with presentations from the researchers and Steering Committee members. Seventy people attended and the external speakers included Stephanie Harrison KC, joint Head of Garden Court Chambers, Cynthia Orchard, Human Rights Lawyer and Advisory Committee member of European Network on Statelessness (ENS).

Our partnership with the European Network on Statelessness (ENS) further developed through this piece of work and our profile has been raised in the ENS network. Asylos staff were invited to present the report at the ENS member event in Madrid in 2023. Two Asylos staff members together with a member of our Steering Committee attended and ran a plenary session and ran the statelessness training, a great networking opportunity and chance to trial the training on statelessness. The report was also featured in EUAA Annual reports [2023](#) and [2024](#) as well as being featured on the [MENA Statelessness Platform](#).

The Statelessness Report and the Principles document were downloaded **874** unique times in 2023.



“

“This report is extremely well researched and sets a high standard for country research on populations at risk of Statelessness. In the course of carrying out the research, the team formulated excellent principles to guide others researching this area. Well done Asylos”

**Judith Carter, Lecturer and Solicitor Liverpool Law Clinic**

“The report on Lebanon and the Principles document. We will certainly keep referencing the report and also the Principles document, which is really excellent, easy to digest, and a great resource to highlight the need to produce and improve COI research on statelessness”

**Patrícia Cabral, ENS Legal Policy Coordinator**



## Thematic reports

In the second half of 2023 we embarked on another mapping exercise and set the topic for our next thematic research report, covering Children and Young People with a case study of Sudan.

A team of researchers was recruited from within the network, we set up a Steering Committee to provide advice and expert input and to guide the project, based on both lived experience and professional expertise. We recruited sixteen volunteer researchers from our network who conducted COI desk research in four languages (namely English, Arabic, French and Dutch) and six experts with specialised knowledge in child protection and Sudan were interviewed with at least three of the interviewees being based in Sudan.

Sources reveal a grim picture of the current situation for civilians in Sudan. The conflict, which began in April 2023, has resulted in significant loss of life, widespread displacement, and severe shortages of food, water, medicine, fuel, and electricity, leaving civilians without essential services. Children and young people are particularly vulnerable in this crisis, facing multiple grave risks, including recruitment as child soldiers, sexual exploitation, slavery, trafficking, rape, and enforced disappearances. Their education and healthcare are severely disrupted, leaving millions without access to schooling and medical care.

In regions like El Fasher in North Darfur, the situation is especially critical, the city is under siege, cutting off access to food, water, and medical supplies, pushing the area to the brink of famine. Many children face severe malnutrition, and aid organisations struggle to deliver assistance due to restrictions on movement and lack of resources. Ethnic cleansing has been reported, particularly in the Darfur region, where non-Arab communities such as the Massalit have been targeted.



## 2. Monitor COI products and improve the quality of COI issued by governments and intergovernmental organisations



### Review and Commentary on the UK Home Office Country Policy and Information Notes

In 2023 we continued to monitor and give feedback on UK Home Office Country Policy Information Notes (CPINs). These are a form of government produced COI and policy guidance, relied on by all Home Office decision-makers and Immigration Judges at appeal hearings. Our work seeks to raise the bar of quality asylum decisions by highlighting gaps and shortcomings, and signposting additional COI that can help legal representatives and decision makers to build a fuller and more balanced picture of country conditions.

We reviewed **35** UK Home Office Policy and Information Notes (CPINs), making recommendations for how they could be improved.

When the government announced the UK-Rwanda Asylum Agreement in 2022, we conducted and disseminated quick turnaround research on the Rwandan asylum system. Our commentary on the inconsistencies between the Country of Origin Information on the Rwanda asylum system and the Home Office's assessment identified several areas of concern, including failure to consider refoulement that had taken place under a similar agreement between Israel and Rwanda.

Our work was cited in the November 2023 UK Supreme Court judgement, which declared that Rwanda is not a safe country to send people who are seeking safety. The Supreme Court judgement highlights the continued importance of Country of Origin Information research not only for fair and evidence-based asylum decisions in individual cases, but also for ensuring that asylum policies are grounded in thorough research



### 3. Identify and serve the people that are most vulnerable to decisions based on poor / absent COI



#### Spotlight research on Albania: Trafficking

The UK's Illegal Migration Act in practice will see most asylum claims deemed inadmissible, and the majority of people seeking asylum who arrive at UK shores after 7 March 2023 will not be able to have their claims considered in the UK. The Act introduced a duty upon the Home Secretary to remove individuals who entered the UK in breach of immigration law to countries deemed 'safe', which can mean being returned to an individual's country of nationality, including Albania.

In 2023 we decided to carry out a scoping exercise on Albania, due to the passing of the Act, an uptick in interest in our 2019 report on Albania, long-standing questions regarding successive Home Office Country Policy Information Notes (CPINs) on Albania and the December 2022 deal between the UK government and Albania that would "enable a faster rejection of the "majority" of asylum requests presented by Albanian migrants and a subsequent quick deportation".

Lawyers and NGOs told us that updated COI on Albania was the most pressing need in the UK so we decided to produce a COI report focused on trafficking. A team of 20 Asylos' volunteers including two Albanian speakers plus staff carried out desk-based research and 12 interviews.

This report [Albania: Trafficking](#) was published in April 2024



## 4. Build capacity in COI research

### New thematic training modules

The thematic work on Statelessness was the foundation from which we built our **Principles** research. From this we designed webinars for external stakeholders and launched a new Statelessness thematic training module providing advice and guidance for conducting COI research on cases that involve people who are stateless.

All existing Asylos volunteers have completed this training, and it is now a permanent module in the training of all new volunteers.

In addition, we made the Principles and Handbook available on our website and they were downloaded a total of 127 times in 2023.

#### Training delivery and content

- We delivered 8 training sessions to a total number of 142 people; legal representatives and others working to support people claiming asylum in the UK and beyond.

The training covered:

- COI fundamentals,
- child-specific COI, and
- our new Statelessness COI training.

#### Training participants

- 67 of the participants were from the UK with 38 coming from Legal Aid deserts.

#### Training feedback

- 99% of participants reported feeling more confident in researching COI as a result of the training and 100% of the participants rated the training as 'excellent' or 'very good'.

**100%**  
of the participants  
rated the training  
as 'excellent'  
or 'very good'.

“

“It is very good training with lots of useful information. Really like you all shared how you do the searches with your own tips. High standards!”

“I really enjoyed the fundamentals training and the handbook is invaluable.”

**Feedback from  
training participant**

## 5. Improve the accessibility and reach of high-quality COI

### Publication of Asylos' research

All our research is made available to registered lawyers and other individuals representing people claiming asylum in our database on our website. Information in COI reports that are produced for an individual asylum claim can frequently apply to many other people seeking asylum.

Thematic reports produced prior to and in 2023, emergency repositories, commentaries and now individually selected case specific reports were made available for download from our website and externally on the [European Country of Origin Information Network](#).

Overall, Asylos' research publications (repositories, case-specific, thematic reports as well as commentaries) were downloaded 8,332 times in 2023. The thematic reports and emergency work published from 2017 to 2022 continue to be downloaded.

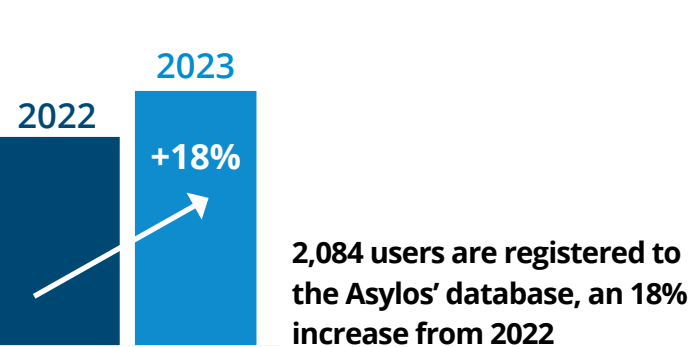


Asylos' research publications were downloaded **8,332 times in 2023.**

Monthly research update subscribers



Asylos Database Registration





## 5. Improve the accessibility and reach of high-quality COI

### Open access publication of case-specific reports

In 2023 we began to look at how open access publication of selected individual case-specific reports could help us respond quickly to global emergencies on the ground and share our work as widely as possible.

We set up a committee of researchers and staff members to review reports produced from the previous three to four months.

We selected six reports in 2023 including; “**El Salvador; Incidences of state violence by police or other state actors**”. In El Salvador the impact of President Bukele’s “mano dura” policies on gangs has led to the highest incarceration rate in the world, a subsequent human rights crisis and a state of emergency declared. This report had the highest downloads of the six published; a total of 351 unique times since published in May 2023.

Asylos will continue this project, aiming to publish at least six reports a year.



Our 2023 report  
on El Salvador  
was downloaded  
**351 times in 2023**  
since May 2023.



## Full breakdown of downloads 2023 plus total downloads to date:



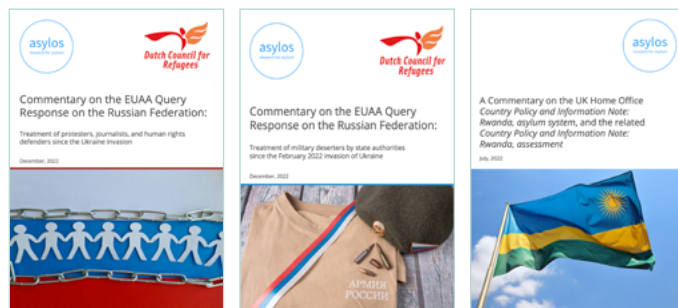
### Number of downloads: Emergency response work

Afghanistan COI Repository 2021-2022) – **1,994** (12,140 in total\*)  
 Ukraine, Statelessness COI Repository (2022) – **118** (462 in total)  
 Afghan asylum seekers in Pakistan (2022) – **528** (1,714 in total)  
 Afghan asylum seekers in Turkey (2022) – **94** (139 in total)  
 Afghan asylum seekers in Iran (2022) – **122** (199 in total)



### Number of downloads: Thematic reports

Lebanon, Stateless Palestinians (2023) – **747**  
 Albania, trafficked boys and young men (2019) – **661** (3,526 in total)  
 Ghana, state treatment of LGBTQI persons (2021) – **173** (3,497 in total)  
 Afghanistan, young male “westernised” returnees to Kabul (2017) – **268** (3,964 in total)  
 Nigeria, children and young people with disabilities (2021) – **426** (3,058 in total)



### Number of downloads: Commentaries

Russia Federation, treatment of protesters, journalists, human rights defenders (2022) – **66** (122 in total)  
 Russia Federation, treatment of military deserters – **84** (144 in total)  
 Rwanda asylum system – **343** (606 in total)



### Number of downloads: Principles and Toolkit

Statelessness (2023) – **127**  
 Disability (2022) – **10** (79 in total)  
 COI Toolkit (2023) – **48**

\*Numbers in bold are the number of unique downloads from the Asylos website. Numbers in total are the number of unique downloads in total up to the end of 2023.

## 6. Strengthen international COI networks and build bridges between civil society and government research units

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In 2023, Asylos further raised its profile on a UK and European level by:

- Convening and chairing 2 groups:
  - » The COI Experts Network. Members include Danish Refugee Council, Swiss Refugee Council, Dutch Council for Refugees. This group met three times in 2023.
  - » The Child Focused COI Working Group. Members include UNICEF, Just Right Scotland, MiCLU, ECPAT, Refugee Council and Coram. This group met twice in 2023.
- Actively working with 156 organisations in 2023. Our collaborations included receiving requests for case specific research, participation in working groups and advisory panels, participation in training and attending launch events for research publications. 67 of these organisations are in the UK.
- Continuing to be an active member of the European Union Asylum Agency (EUAA) Civil Society Forum and its thematic consultation group on Country of Origin Information, including by providing input into the EUAA's annual asylum report. In October 2023, two of our staff members also joined an EUAA-organised conference on Country Information and Guidance, and co-convened two breakout sessions on best practice in researching COI for statelessness.
- Further developing our partnership with the European Network on Statelessness (ENS) through their involvement in our thematic report on Statelessness. ENS subsequently invited Asylos to present our report at their member event in Madrid in 2023. Two Asylos staff members together with a member of our Steering Committee attended and ran a plenary session where they delivered the statelessness training.

## 7. Reinforce Asylors' organisational resilience

### Volunteer research network

In October 2023, Asylors held an All Asylors Conference over three days just outside Amsterdam. 28 members of the Asylors global network attended, including two volunteers from India.

The conference agenda had a learning and development theme where volunteers could further develop their COI research skills, refreshers on safeguarding and a session on secondary trauma and all were given the opportunity to have a career buddy. There was an expert panel to discuss the state of asylum policy in different European countries and regions, including:

- Sonia Lenegan – Editor of Free Movement, former legal director at the Immigration Law Practitioners' Association.
- Matty Verburg, Senior COI Officer at the Dutch Council of Refugees
- Marieke Vreeken, Policy Advisor on Asylum, Migration & Rule of Law for Dutch Greens in EU Parliament.

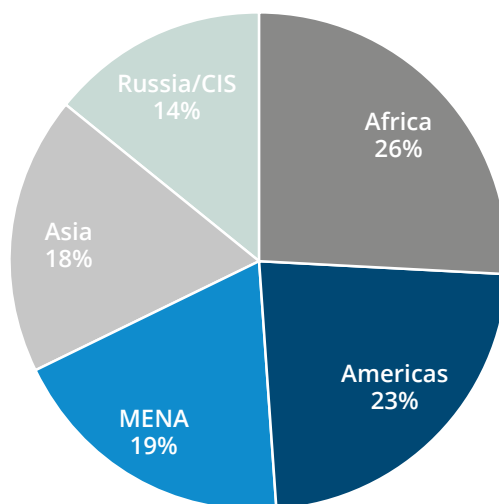
Other sessions gave volunteers the chance to contribute to strategy and fundraising. The conference is a powerful way to motivate the volunteer group who are so essential to Asylors.

**Asylors had 73 active volunteer researchers in their volunteer network in 2023.**

**The network in 2023 consisted of a total of 73 active volunteers regularly carrying out research.**

#### % split by region:

- Africa – 26%
- Americas – 23%
- Asia – 18%
- MENA – 19%
- Russia/CIS – 14%



#### In 2023:

- Asylors recruited and trained 22 new volunteer researchers.
- We invited volunteers from our network to participate in other projects such as the Albania project, thematic research and the case specific report publication committee which both motivates the network and further develops the skills of volunteers.

#### In 2023:

- Existing Asylors volunteers completed their annual refresher training of the core training modules and some specialist modules on COI for Children and Young People and COI for cases involving disability.
- We held our All Asylors Conference in Amsterdam in October 2023.

# Spotlight on Lived Experience



In 2023 we received a grant to further progress our work on ensuring people with experience of forced displacement and refugee protection have a voice in Asylos. With a consultant's support, we reviewed our policies and practices, implemented improved equalities monitoring for our staff and volunteer network, delivered training and devised a plan to increase representation and support for individuals with lived experience so they are involved in the running and decision-making of Asylos.

- With valuable insights from the consultant we became more attuned to our unique organisational culture and potential power dynamics stemming from an active and involved volunteer body and small staff team and are now better equipped to navigate this and better understand the support needs of the network.
- The annual survey gives us the opportunity to obtain anonymous feedback directly from volunteers and we have introduced more frequent and structured check-ins with volunteers.
- In preparation for the All Asylos Conference in October 2023 we considered all aspects of our Lived Experience action plan and devised an agenda that bridged possible divides between staff and volunteers.
- We placed a particular focus on career development including a career buddy system and personal development including a session on secondary trauma. We also made additional funding available to ensure participants from outside Europe could attend.
- Volunteers actively participate in decision-making and strategy at Asylos through monthly network meetings, representation on our Board, attendance at Board meetings, and our network-wide conferences.
- Ensuring that our volunteer network includes individuals with lived experience and providing them with adequate support is therefore crucial for ensuring their voices influence Asylos' priorities and work. We now implement measures to actively recruit volunteers from regions where asylum seekers originate.
- 42% of the network survey respondents reported lived experience of migration. In 2024, we will recruit a board member with lived experience.
- As part of our increased focus, we revised our recruitment process for staff and volunteers to permanently embed practices including where we advertise and reserving a space in staff recruitment for individuals with lived experience.



# Spotlight on Lived Experience

In our research work we have increased the involvement of individuals with lived experience in our thematic reports, particularly in the establishment of Steering Committees, which are essential in directing the project.

These committees include individuals with lived experience relevant to the theme being addressed. Furthermore, we have invested additional time and resources in conducting interviews with individuals with lived experience for our research projects, ensuring their safety and well-being throughout the process.

There is more to do and we are committed to it. Here are some of our plans for 2024:

- To continue to offer career development, mentoring and learning opportunities to the network
- Recruit a board member with Lived Experience
- Sharing more stories that are very specific to Asylos and COI and can have far-reaching impact; for example the blog that Laurence Hamieh, Asylos' operations assistant wrote about her experience.

## CASE STUDY

In establishing the Steering Committee for our thematic work on Stateless Palestinians in Lebanon, a partner organisation introduced us to Walaa Kayyal who had lived experience in the subject and she became a committee member. Because Walaa had both her career experience as a researcher and a MEAL Officer with the Danish Refugee Council and an agent of the research itself; being a stateless Palestinian living in

Lebanon she became involved in a number of aspects of the work and gave us a totally unique perspective .

As a member of the Steering Committee, she helped design the Terms of Reference, re-formulated interview questions, was an essential source for experts, and reviewed the work. She brought language, terminology, context, and sources that Asylos would not have been able to access without her.

When we interviewed her as an expert, she could answer questions giving her perspective and experience; from access to school, jobs and freedom to travel. And she wrote and co-delivered the final stage of training stakeholders in COI research on Statelessness at a European Network on Statelessness conference in Madrid and in Asylos' webinars in October.

There was an open dialogue with Walaa on how to enable

her to be fully involved in the project, she was paid for her loss of earnings and as part of an informal review with her, she confirmed Asylos could not have made it any easier for her. Walaa said she got a lot out of the experience, not only being a voice in a piece of research that affects her life and those of the people around her, but also to have gone beyond that and be part of the ENS Madrid conference and co-design and deliver the Asylos' training on Statelessness.

# Governance and Staff



Asylos is an international non-governmental organisation established in 2010. Its original constitution is dated July 29, 2014 and was amended on May 19, 2020. It is registered as a Charitable Incorporated Organisation with the Charity Commission of England and Wales. The constitution defines the charity's objects as: "The promotion of human rights law as set out in the Universal Declaration of Human Rights and subsequent United Nations or regional conventions and declarations, and in national law. In pursuing this object, Asylos will focus on the advancement of human rights law with respect to people seeking asylum and stateless people in the UK and elsewhere."

## Our Trustees

The constitution allows for up to 12 trustees to be appointed. Trustees serve for renewable terms of three years, except for the founding trustees, who served for renewable terms of four years. Trustees can serve until they either resign or their term ends without renewal. None of our trustees were remunerated for their trusteeship aside from expenses.

Our trustees are responsible for setting the strategy and are responsible in law for the running of Asylos. All trustees, except where otherwise stated, served for the whole year:

**Katharina Natter** (Chair)

**Phil Arnold** (Vice Chair)

**Alexandra Dufresne** (Designated Safeguarding Officer)

**Stephanie Huber**

**Dick Oosting**

**Diamantoula Vlantoni**

**Liz Williams**

**Julia Vonk**

**Dina Baslan** (appointed in 2023)

## Advisory Committee

Asylos also benefits from an Advisory Committee. Its members are:

**Thomas Klau** (Chair of the Advisory Committee, co-founder of Asylos and editor of Eurointelligence)

**Géraud de Geouffre de la Pradelle** (President of the Citizen's Enquiry Commission on France's role in Rwanda and a Patron of the Russell Tribunal on Palestine)

**Gunnar Lund** (former Ambassador of Sweden to France, the US and the EU)

**Anila Noor** (Refugee activist based in the Netherlands)

**Salim Salamah** (Activist focusing on the issue of statelessness among the Syrian-Palestinian population)

**Satya Staes Polet** (lawyer in a leading international law firm)

**Nick Witney** (senior policy fellow at the European Council on Foreign Relations)

**Colin Yeo** (Founder and Editor of the Free Movement blog; barrister at Garden Court Chambers)

# Governance and Staff



## Fundraising and finance

We held quarterly finance and fundraising subcommittee meetings with a subgroup of the Board, the Director and the Fundraiser to monitor progress and ensure financial stability.

Our work is supported by the following funding partners:

**City Bridge Trust** (new in 2023)

**Sam and Bella Charitable Trust** (new in 2023)

**Sigrid Rausing Trust**

**AB Charitable Trust**

**Paul Hamlyn Foundation**

**Haella Foundation**

**Souter Trust**

**Evan Cornish Foundation**

## Staff

At the end of 2023, Asylos had 6 staff members (4 full-time and 2 part-time), of which 5 are based in the Netherlands and 1 in the UK.

**Sophie Director** – (stepping down January 2024 to be replaced by Co-Directors Jo Pettitt and Carolina Albuerne Rodriguez)

**Emily Wilbourn** – Programme Manager

**Fatima Ali** – Programme Manager

**Laurence Hamieh** – Operations Assistant

**Patrick Annez de Taboada** – Network Co-ordinator

**Sally Marsh** – Senior Fundraiser

# Finance and Fundraising



During the year, the net funds raised from the general public and philanthropies was £381,169. Trusts and Foundations were our biggest source of income. We accrued £94,701 from the previous year. We carried forward £152,717. Our total expenses in 2023 amounted to £323,513.

As shown in the restricted funds column in the Statement of Financial Activities, restrictive income was £189,478 which was raised for particular programmes or to be spent within a particular time frame.

At the end of 2023, Asylos had £36,788 in reserves. This represents 1.5 months expenditure on charitable activities. We are working towards three months' worth of expenditure in reserves.

## Statement of Financial Activities

GRANTS AND DONATIONS			
	Unrestricted funds	Restricted funds	Total funds
Justice Together Initiative	-	£94,978	£94,978
Sam and Bella	-	£45,000	£45,000
Trust for London	-	£24,500	£24,500
City Bridge Foundation	-	£15,000	£15,000
Evan Cornish Foundation	-	£10,000	£10,000
Paul Hamlyn Foundation	£84,000	-	£84,000
Sigrid Rausing Trust	£60,000	-	£60,000
AB Charitable Trust	£22,000	-	£22,000
Austrian private donor	£8,629	-	£8,629
Haella	£6,472	-	£6,472
Niks Voor Niks	£4,314	-	£4,314
Asylos	£2,796	-	£2,796
Garden Court Chambers	£2,500	-	£2,500
<b>Total</b>	<b>£190,711</b>	<b>£189,478</b>	<b>£380,189</b>

EXPENDITURE			
	Unrestricted funds	Restricted funds	Total 2023
Office rent	£4,672	£365	£5,037
IT costs	£20,047	£1,574	£21,621
Legal and professional	£15,390	£8,070	£23,460
Wages, NI and pensions	£100,356	£117,035	£217,391
Travel	£4,277	£0	£4,277
Meeting costs	£20,593	£8,428	£29,021
Training	£470	£20	£490
Printing, stationery and publishing	£1,592	£1,184	£2,776
Insurance	£14,630	£1,117	£15,747
Conversion rates gains/(losses)	£3,037	£0	£3,037
Bank charges	£235	£0	£235
Sundry expenditure	£61	£0	£61
<b>Total</b>	<b>£185,360</b>	<b>£137,793</b>	<b>£332,153</b>

# Declaration



**Statement of Trustees' Responsibilities** The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on and signed on their behalf by:

*Katharina Datter*

30th October 2023





**A world in which all  
asylum decisions are  
based on fair process  
and accurate information.**



Charity registration number: 1158386

# Asylos

Annual Report and Financial Statements  
for the Year Ended 31 December 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Asylos**

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## **Asylos**

### **Reference and Administrative Details**

<b>Trustees</b>	Elizabeth Williams
	Alexandra Dufresne
	Stephanie Huber
	Philip Arnold
	Julia Vonk
	Diamanto Vlantoni
	Katharina Natter
	Dina Baslan
	Dick Oosting
<b>Senior Management Team</b>	Sophie Kloos, Director
<b>Charity Registration Number</b>	1158386
<b>Principal Office</b>	International House 101 King's Cross Road London WC1X 9LP
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# Asylos

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

### Objectives and activities

#### *Objects and aims*

The object of the CIO is the promotion of human rights law as set out in the Universal Declaration of Human Rights and subsequent United Nations or regional conventions and declarations, and in national law. In pursuing this object, Asylos will focus on the advancement of human rights law with respect to asylum seekers and stateless people in the UK and elsewhere.

#### *Objectives, strategies and activities*

- Engaging in research into human rights issues and monitor abuses of human rights;
- Contributing to the sound administration of human rights by providing information and background research for asylum cases so as to ensure that asylum seekers are given a fair hearing for their asylum claims;
- Raising awareness of human rights issues and promoting popular support for human rights by facilitating an informed and fact based public debate on asylum;
- Providing technical advice to governments and others on human rights matters, by making its research and information available on request and providing relevant training.

#### *Public benefit*

- a. Asylos benefits asylum seekers and stateless people in their preparation of asylum claims as allowed under national, European and international law. These asylum seekers would not be exercising their full rights without Asylos assistance, as they would be unable to prepare evidential documentation for their asylum claims. Asylos also benefits its volunteers, who, through their engagement in conducting research, learn about the related legal systems, and emphasize to their contemporaries the importance of fairness in the legal system.
- b. Asylos' work is beneficial in that it promotes a high quality of legal decision-making and helps reduce the time needed for legal cases to conclude, thereby helping the legal system meet its own standards. Lawyers and judges alike have confirmed the added value Asylos reports bring to legal asylum cases.
- c. As Asylos works in close co-operation with lawyers engaged in the asylum cases it is highly unlikely that any detriment or harm for the benefitting population may occur from Asylos' activities.
- d. There is no personal benefit from Asylos' activities for trustees or for specific persons or organisations.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity is operated under the rules of its constitution adopted 29/07/2014, most recently amended 19/05/2020.



## **Asylos**

### **Trustees' Report (continued)**

#### ***Recruitment and appointment of trustees***

Asylos is committed to fair and open recruitment processes, but can also choose to appoint new Trustees as outlined in its statutes. The Board and staff, possibly together with one or more volunteers, approach people who they think are suitable, meet them in person or through a conference call and get a better sense of who they are and whether they are interested before inviting them to join the Board of Trustees.

Our board of trustees always includes two to three members who were elected from within the Asylos volunteer network, with the terms arranged in a way that we will plan to recruit a new elected trustee on a regular basis, every 12-18 months. Trustees elected as representatives from within the network ('elected trustees') have a specific function to directly represent the interests of the volunteer body and to facilitate communication between the board of trustees and the rest of the network.

#### **Achievements and performance**

Please see above report.

#### **Financial review**

Please see above report.

#### ***Policy on reserves***

The charity has no specific policy with regard to the level of reserves.

## Asylos

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

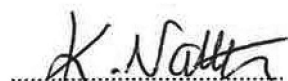
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 23/10/24 and signed on its behalf by:



Katharina Natter  
Trustee

## Asylos

### Independent Examiner's Report to the trustees of Asylos

#### Independent examiner's report to the trustees of Asylos

I report to the trustees on my examination of the accounts of Asylos (the Charity) for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

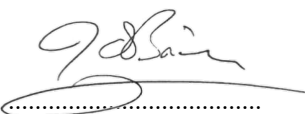
#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 25/10/24

## Asylos

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	190,711	-	190,711
Charitable activities	3	-	189,478	189,478
Investment income	4	980	-	980
Total Income		<u>191,691</u>	<u>189,478</u>	<u>381,169</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(185,360)</u>	<u>(137,793)</u>	<u>(323,153)</u>
Total Expenditure		<u>(185,360)</u>	<u>(137,793)</u>	<u>(323,153)</u>
Net movement in funds		6,331	51,685	58,016
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>110,640</u>	<u>(15,939)</u>	<u>94,701</u>
Total funds carried forward	12	<u><u>116,971</u></u>	<u><u>35,746</u></u>	<u><u>152,717</u></u>

All of the charity's activities derive from continuing operations during the above period.

## Asylos

### (Registration number: 1158386) Balance Sheet as at 31 December 2023

	Note	2023 £
<b>Current assets</b>		
Cash at bank and in hand	10	153,857
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,140)</u>
<b>Net assets</b>		<u>152,717</u>
<b>Funds of the charity:</b>		
<b>Restricted income funds</b>		
Restricted funds		35,746
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>116,971</u>
<b>Total funds</b>	12	<u>152,717</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 25/10/24 and signed on their behalf by:

Elizabeth Williams  
Elizabeth Williams  
Trustee

## **Asylos**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Asylos meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Previous period comparison**

The previous period's figures have not been included for comparison because the layout used in the previous period was substantially different (prepared on a receipts and payments basis and presented in a foreign currency) and does not lend itself to clear comparison.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **Asylos**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.



## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	8,629	8,629
Grants, including capital grants;		
Grants from companies, trusts, etc.	182,082	182,082
	<u>190,711</u>	<u>190,711</u>

#### 3 Income from charitable activities

	Restricted funds £	Total 2023 £
Grants & donations	189,478	189,478
	<u>189,478</u>	<u>189,478</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	980	980
	<u>980</u>	<u>980</u>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Justice Together Initiative	-	94,978	94,978
Sam and Bella	-	45,000	45,000
Trust for London	-	24,500	24,500
City Bridge Foundation	-	15,000	15,000
Evan Cornish Foundation	-	10,000	10,000
Paul Hamlyn Foundation	84,000	-	84,000
Sigrid Rausing Trust	60,000	-	60,000
AB Charitable Trust	22,000	-	22,000
Austrian private donor	8,629	-	8,629
Haella	6,472	-	6,472
Niks Voor Niks	4,314	-	4,314
Asylos	2,796	-	2,796
Garden Court Chambers	2,500	-	2,500
	190,711	189,478	380,189

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Office rent	4,672	365	5,037
IT costs	20,047	1,574	21,621
Legal & professional	15,390	8,070	23,460
Wages, NI & pensions	100,356	117,035	217,391
Travel	4,277	-	4,277
Meeting costs	20,593	8,428	29,021
Training	470	20	490
Printing, stationery & publishing	1,592	1,184	2,776
Insurance	14,630	1,117	15,747
Conversion rate gains/(losses)	3,037	-	3,037
Bank charges	235	-	235
Sundry expenditure	61	-	61
	185,360	137,793	323,153

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b> <b>£</b>
<b>Staff costs during the year were:</b>	
Wages and salaries	213,098
Social security costs	2,645
Pension costs	1,648
	<hr/> 217,391 <hr/>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	<b>2023</b> <b>No</b>
Average number of employees	<hr/> 6 <hr/>

6 of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,648.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £57,460.

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

<b>2023</b> <b>£</b>
<hr/> - <hr/>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Cash and cash equivalents

	2023 £
Cash at bank	<u>153,857</u>

#### 11 Creditors: amounts falling due within one year

	2023 £
Other creditors	<u>1,140</u>

#### 12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	110,640	191,691	(185,360)	-	116,971
<b>Restricted funds</b>					
Souter Trust	(257)	-	-	257	-
Justice Together Initiative	5,887	74,978	(57,210)	(11,160)	12,495
Trust for London	(7,989)	24,500	(12,428)	-	4,083
Evan Cornish Foundation	-	10,000	(8,333)	-	1,667
Sebba	-	45,000	(37,242)	(257)	7,501
PHF Lived Experience	12,000	-	(12,000)	-	-
City Bridge Foundation	-	15,000	(5,000)	-	10,000
Justice Together Initiative Ukraine Emergency Grant	<u>(25,580)</u>	<u>20,000</u>	<u>(5,580)</u>	<u>11,160</u>	<u>-</u>
<b>Total restricted funds</b>	<u>(15,939)</u>	<u>189,478</u>	<u>(137,793)</u>	<u>-</u>	<u>35,746</u>
<b>Total funds</b>	<u>94,701</u>	<u>381,169</u>	<u>(323,153)</u>	<u>-</u>	<u>152,717</u>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

Souter Trust - Core funding for network coordination, emergencies project, technical infrastructure and office costs.

Justice Together Initiative - Reviewing UK Home Office Country of Origin Information reports to ensure asylum decisions are based on the highest quality information.

Trust for London - Thematic projects (research for vulnerable groups) & associated training & advocacy.

Evan Cornish Foundation - Core funding, Emergency response work (emergency COI repositories).

Sebba - Core funding, Emergency response work (emergency COI repositories), Fundraising.

PHF Lived Experience - Project to improve equalities monitoring, increase representation and bolster organisational support to people with lived experience in the Asylos Network.

City Bridge Foundation - Core funding - case specific COI, COI training, London focused.

Justice Together Initiative Ukraine Emergency Grant - Additional funding for advice and support arising as a result of the conflict in Ukraine.

The transfer from the Justice Together Initiative fund to the Justice Together Initiative Ukraine Emergency Grant fund represents the reallocation of funds to better reflect their restriction.

The transfer from the Sebba fund to the Souter Trust fund represents the reallocation of funds to better reflect their restriction.

#### 13 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	118,111	35,746	153,857
Current liabilities	(1,140)	-	(1,140)
Total net assets	<u>116,971</u>	<u>35,746</u>	<u>152,717</u>

#### 14 Related party transactions

There were no related party transactions in the year.

#### 15 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Anna Magyarlarki**

Anna Magyarlarki received remuneration of £1,436 during the year.

This remuneration was for fundraising consultancy.

##### **Stephanie Huber**

Stephanie Huber received remuneration of £660 during the year.

This remuneration was for the provision of COI training, including reviewing the training notes and preparing for the training.

Charity registration number: 1158386

# Asylos

Annual Report and Financial Statements  
for the Year Ended 31 December 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Asylos**

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## **Asylos**

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	Stephanie Huber
	Philip Arnold
	Julia Vonk
	Diamanto Vlantoni
	Katharina Natter
	Dina Baslan
	Dick Oosting
<b>Senior Management Team</b>	Sophie Kloos, Director
<b>Charity Registration Number</b>	1158386
<b>Principal Office</b>	International House 101 King's Cross Road London WC1X 9LP
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

# Asylos

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

### Objectives and activities

#### *Objects and aims*

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- Providing technical advice to governments and others on human rights matters, by making its research and information available on request and providing relevant training.

#### *Public benefit*

- a. Asylos benefits asylum seekers and stateless people in their preparation of asylum claims as allowed under national, European and international law. These asylum seekers would not be exercising their full rights without Asylos assistance, as they would be unable to prepare evidential documentation for their asylum claims. Asylos also benefits its volunteers, who, through their engagement in conducting research, learn about the related legal systems, and emphasize to their contemporaries the importance of fairness in the legal system.
- b. Asylos' work is beneficial in that it promotes a high quality of legal decision-making and helps reduce the time needed for legal cases to conclude, thereby helping the legal system meet its own standards. Lawyers and judges alike have confirmed the added value Asylos reports bring to legal asylum cases.
- c. As Asylos works in close co-operation with lawyers engaged in the asylum cases it is highly unlikely that any detriment or harm for the benefitting population may occur from Asylos' activities.
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The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity is operated under the rules of its constitution adopted 29/07/2014, most recently amended 19/05/2020.

## **Asylos**

### **Trustees' Report (continued)**

#### ***Recruitment and appointment of trustees***

Asylos is committed to fair and open recruitment processes, but can also choose to appoint new Trustees as outlined in its statutes. The Board and staff, possibly together with one or more volunteers, approach people who they think are suitable, meet them in person or through a conference call and get a better sense of who they are and whether they are interested before inviting them to join the Board of Trustees.

Our board of trustees always includes two to three members who were elected from within the Asylos volunteer network, with the terms arranged in a way that we will plan to recruit a new elected trustee on a regular basis, every 12-18 months. Trustees elected as representatives from within the network ('elected trustees') have a specific function to directly represent the interests of the volunteer body and to facilitate communication between the board of trustees and the rest of the network.

#### **Achievements and performance**

Please see above report.

#### **Financial review**

Please see above report.

#### ***Policy on reserves***

The charity has no specific policy with regard to the level of reserves.

## Asylos

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

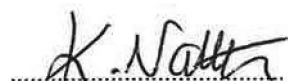
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 23/10/24 and signed on its behalf by:



Katharina Natter  
Trustee

## Asylos

### Independent Examiner's Report to the trustees of Asylos

#### Independent examiner's report to the trustees of Asylos

I report to the trustees on my examination of the accounts of Asylos (the Charity) for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

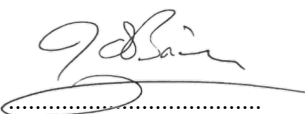
#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 25/10/24

## Asylos

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	190,711	-	190,711
Charitable activities	3	-	189,478	189,478
Investment income	4	980	-	980
Total Income		<u>191,691</u>	<u>189,478</u>	<u>381,169</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(185,360)</u>	<u>(137,793)</u>	<u>(323,153)</u>
Total Expenditure		<u>(185,360)</u>	<u>(137,793)</u>	<u>(323,153)</u>
Net movement in funds		6,331	51,685	58,016
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>110,640</u>	<u>(15,939)</u>	<u>94,701</u>
Total funds carried forward	12	<u><u>116,971</u></u>	<u><u>35,746</u></u>	<u><u>152,717</u></u>

All of the charity's activities derive from continuing operations during the above period.

# Asylos

## (Registration number: 1158386) Balance Sheet as at 31 December 2023

	Note	2023 £
<b>Current assets</b>		
Cash at bank and in hand	10	153,857
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,140)</u>
<b>Net assets</b>		<u>152,717</u>
<b>Funds of the charity:</b>		
<b>Restricted income funds</b>		
Restricted funds		35,746
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>116,971</u>
<b>Total funds</b>	12	<u>152,717</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 25/10/24 and signed on their behalf by:

Elizabeth Williams  
Elizabeth Williams  
Trustee



# Asylos

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Asylos meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Previous period comparison

The previous period's figures have not been included for comparison because the layout used in the previous period was substantially different (prepared on a receipts and payments basis and presented in a foreign currency) and does not lend itself to clear comparison.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **Asylos**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	8,629	8,629
Grants, including capital grants;		
Grants from companies, trusts, etc.	182,082	182,082
	<u>190,711</u>	<u>190,711</u>

#### 3 Income from charitable activities

	Restricted funds £	Total 2023 £
Grants & donations	189,478	189,478
	<u>189,478</u>	<u>189,478</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	980	980
	<u>980</u>	<u>980</u>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Justice Together Initiative	-	94,978	94,978
Sam and Bella	-	45,000	45,000
Trust for London	-	24,500	24,500
City Bridge Foundation	-	15,000	15,000
Evan Cornish Foundation	-	10,000	10,000
Paul Hamlyn Foundation	84,000	-	84,000
Sigrid Rausing Trust	60,000	-	60,000
AB Charitable Trust	22,000	-	22,000
Austrian private donor	8,629	-	8,629
Haella	6,472	-	6,472
Niks Voor Niks	4,314	-	4,314
Asylos	2,796	-	2,796
Garden Court Chambers	2,500	-	2,500
	<u>190,711</u>	<u>189,478</u>	<u>380,189</u>

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Office rent	4,672	365	5,037
IT costs	20,047	1,574	21,621
Legal & professional	15,390	8,070	23,460
Wages, NI & pensions	100,356	117,035	217,391
Travel	4,277	-	4,277
Meeting costs	20,593	8,428	29,021
Training	470	20	490
Printing, stationery & publishing	1,592	1,184	2,776
Insurance	14,630	1,117	15,747
Conversion rate gains/(losses)	3,037	-	3,037
Bank charges	235	-	235
Sundry expenditure	61	-	61
	<u>185,360</u>	<u>137,793</u>	<u>323,153</u>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b> <b>£</b>
<b>Staff costs during the year were:</b>	
Wages and salaries	213,098
Social security costs	2,645
Pension costs	1,648
	<hr/> 217,391 <hr/>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	<b>2023</b> <b>No</b>
Average number of employees	<hr/> 6 <hr/>

6 of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,648.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £57,460.

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

<b>2023</b> <b>£</b>
<hr/> - <hr/>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Cash and cash equivalents

	2023 £
Cash at bank	<u>153,857</u>

#### 11 Creditors: amounts falling due within one year

	2023 £
Other creditors	<u>1,140</u>

#### 12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	110,640	191,691	(185,360)	-	116,971
<b>Restricted funds</b>					
Souter Trust	(257)	-	-	257	-
Justice Together Initiative	5,887	74,978	(57,210)	(11,160)	12,495
Trust for London	(7,989)	24,500	(12,428)	-	4,083
Evan Cornish Foundation	-	10,000	(8,333)	-	1,667
Sebba	-	45,000	(37,242)	(257)	7,501
PHF Lived Experience	12,000	-	(12,000)	-	-
City Bridge Foundation	-	15,000	(5,000)	-	10,000
Justice Together Initiative Ukraine Emergency Grant	<u>(25,580)</u>	<u>20,000</u>	<u>(5,580)</u>	<u>11,160</u>	<u>-</u>
<b>Total restricted funds</b>	<u>(15,939)</u>	<u>189,478</u>	<u>(137,793)</u>	<u>-</u>	<u>35,746</u>
<b>Total funds</b>	<u>94,701</u>	<u>381,169</u>	<u>(323,153)</u>	<u>-</u>	<u>152,717</u>

## Asylos

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

Souter Trust - Core funding for network coordination, emergencies project, technical infrastructure and office costs.

Justice Together Initiative - Reviewing UK Home Office Country of Origin Information reports to ensure asylum decisions are based on the highest quality information.

Trust for London - Thematic projects (research for vulnerable groups) & associated training & advocacy.

Evan Cornish Foundation - Core funding, Emergency response work (emergency COI repositories).

Sebba - Core funding, Emergency response work (emergency COI repositories), Fundraising.

PHF Lived Experience - Project to improve equalities monitoring, increase representation and bolster organisational support to people with lived experience in the Asylos Network.

City Bridge Foundation - Core funding - case specific COI, COI training, London focused.

Justice Together Initiative Ukraine Emergency Grant - Additional funding for advice and support arising as a result of the conflict in Ukraine.

The transfer from the Justice Together Initiative fund to the Justice Together Initiative Ukraine Emergency Grant fund represents the reallocation of funds to better reflect their restriction.

The transfer from the Sebba fund to the Souter Trust fund represents the reallocation of funds to better reflect their restriction.

#### 13 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	118,111	35,746	153,857
Current liabilities	(1,140)	-	(1,140)
Total net assets	<u>116,971</u>	<u>35,746</u>	<u>152,717</u>

#### 14 Related party transactions

There were no related party transactions in the year.

#### 15 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Anna Magyarlarki**

Anna Magyarlarki received remuneration of £1,436 during the year.

This remuneration was for fundraising consultancy.

##### **Stephanie Huber**

Stephanie Huber received remuneration of £660 during the year.

This remuneration was for the provision of COI training, including reviewing the training notes and preparing for the training.