

Charity registration number: 1158386

Asylos

Annual Report and Financial Statements
for the Year Ended 31 December 2024

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

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Reference and Administrative Details

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

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Elizabeth Williams
	Alexandra Dufresne (resigned 10 November 2024)
	Stephanie Huber
	Philip Arnold
	Julia Vonk
	Diamanto Vlantoni
	Katharina Natter
	Dina Baslan (resigned 1 March 2025)
	Dick Oosting

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.

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.

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.

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Trustees' Report (continued)

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.

Achievements and performance

1. Produce new Country of Origin Information (COI) research reports

Case specific research reports

- In 2024, we received 49 research requests and completed 27, with the remaining cases in progress.
- Feedback from lawyers indicates a 76% positive outcome ratio for cases worked on since the beginning of 2023.
- Since 2023, 82% of lawyers who submitted feedback said the report provided information which they previously did not have. 63% said they have reason to believe that the report influenced the decision of the court/authorities and 71% said they shared the report with others.

2. Monitor COI products and improve COI issued by governments

Review UK Home Office Country Policy and Information Notes (CPINs)

- In 2024 the UK Home Office sent Asylos 40 Country Policy and Information Notes for review, this was 74% of the number of published CPINs during the year.
- Over half of Asylos' suggestions for inclusion of additional information were accepted, and over a third of Asylos' suggested changes to policy recommendations based on the evidence presented were accepted by the Home Office in 2024.

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Trustees' Report (continued)

Produce Commentaries on government COI products and COI compilations

Albania COI compilation

- In April 2024, Asylos published a COI report on trafficking incorporating desk research and interview material (carried out in 2023), and a summary document to consolidate the key findings from the research.
- Downloads of the report from April to December 2024 were 622.
- Asylos received positive feedback from lawyers, and the report was cited by Garden Court Chambers in a paper giving guidance to legal representatives on Albanian asylum claims.

Georgia compilation

- In September 2024, Asylos and Rainbow Migration published a commentary on the Home Office CPIN Georgia: SOGIE. In conjunction with the commentary, Asylos also published a research report on the situation of LGBTQI+ people in Georgia.
- From September - December 2024 the reports were downloaded 174 times.
- Asylos supported Rainbow Migration's efforts to raise awareness among parliamentarians and at ministerial level relating to the UK government's designation of Georgia as a 'safe' state.

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

Thematic project: Situation of Children and Young People in Sudan

- Asylos published an interview-based thematic research report on the situation of Children and Young People in Sudan via an online roundtable event on 17 June 2024. To date the report has been downloaded 205 times.
- A snapshot report on Access to Rights and Services for Children and Young people focusing on Rwanda and Principles for Conducting Country of Origin Information Research on Children and Young People were published at the same time. To date the report has been downloaded 52 times.

Respond to urgent COI needs

- Following scoping research was published in June 2024 on mental health services and trafficking in Rwanda. The reports have been downloaded 67 times.
- A report on UNRWA in Palestine was published and released via a webinar on September 30 2024 with Foundation for Access to Rights (FAR) with around 60 attendees. The report has since been downloaded 51 times.

4. Provision of COI training to legal representatives in and beyond the UK

- A total of 145 participants (legal representatives and other producers and users of COI) received training from Asylos in 2024.
- Training topics included Fundamentals of COI research and COI research for people with disabilities, children and young people and stateless people.

5. Partnerships and sector engagement

EUAA Engagement

- Asylos assumed the role of Rapporteur for the Country of Origin Information Consultative Forum at the EUAA during 2024.
- As Rapporteur, Asylos chaired the thematic consultation group meeting on Country of Origin Information at the 3rd annual EUAA Consultative Forum Plenary Meeting in October 2024.

Rights in Exile platform

- Asylos assumed responsibility for maintaining and updating the COI resources on the Rights in Exile platform, now administered by the Swiss charity Asylex, and in particular the COI experts database.

COI Experts network

- Asylos convened and chaired quarterly meetings of the COI Experts network, with members including UNHCR, ACCORD, Danish Refugee Council, Swiss Refugee Council, Dutch Council for Refugees.

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Trustees' Report (continued)

Financial review

We are happy with our financial position at the end of 2024. We have protected grant funding that needed to be carried over into 2025 expenditure and continue to set aside funds for reserves. We secured two new multi-year grants in 2024 and are optimistic that we will be successful with key grant renewals that are pending, which together with other secure funding would cover most of our committed costs for 2025. We will not be in a position to expand operations or the scope of our work unless we secure new funds.

Policy on reserves

We are in the process of drafting a reserves policy for Asylos but in the meantime we continue to work towards 3 months of costs set aside for reserves. We currently have just over two months of committed costs set aside as reserves in our 2025 budget (68% of our target).

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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 and signed on its behalf by:

.....

Philip Arnold

Trustee

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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 2024.

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

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, 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:.....

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Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	67,896	-	67,896	190,711
Charitable activities	3	173	166,014	166,187	189,478
Investment income	4	3,796	-	3,796	980
Total Income		<u>71,865</u>	<u>166,014</u>	<u>237,879</u>	<u>381,169</u>
Expenditure on:					
Charitable activities	6	<u>(104,633)</u>	<u>(201,760)</u>	<u>(306,393)</u>	<u>(323,153)</u>
Total Expenditure		<u>(104,633)</u>	<u>(201,760)</u>	<u>(306,393)</u>	<u>(323,153)</u>
Net movement in funds		(32,768)	(35,746)	(68,514)	58,016
Reconciliation of funds					
Total funds brought forward		<u>116,971</u>	<u>35,746</u>	<u>152,717</u>	<u>94,701</u>
Total funds carried forward	14	<u>84,203</u>	<u>-</u>	<u>84,203</u>	<u>152,717</u>

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

The funds breakdown for the period is shown in note 14.

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
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>
Expenditure on:				
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
Reconciliation of funds				
Total funds brought forward		<u>110,640</u>	<u>(15,939)</u>	<u>94,701</u>
Total funds carried forward	14	<u>116,971</u>	<u>35,746</u>	<u>152,717</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

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(Registration number: 1158386) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	984	-
Current assets			
Debtors	11	3,959	-
Cash at bank and in hand	12	<u>189,011</u>	<u>153,857</u>
		192,970	153,857
Creditors: Amounts falling due within one year	13	<u>(109,751)</u>	<u>(1,140)</u>
Net current assets		<u>83,219</u>	<u>152,717</u>
Net assets		<u>84,203</u>	<u>152,717</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	35,746
Unrestricted income funds			
Unrestricted funds		<u>84,203</u>	<u>116,971</u>
Total funds	14	<u>84,203</u>	<u>152,717</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Diamanto Vlantoni
Trustee

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Notes to the Financial Statements for the Year Ended 31 December 2024

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.

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

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

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Notes to the Financial Statements for the Year Ended 31 December 2024 (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.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

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.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	25,714	25,714	8,629
Grants, including capital grants;			
Grants from companies, trusts, etc.	42,182	42,182	182,082
	<u>67,896</u>	<u>67,896</u>	<u>190,711</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	166,014	166,014	189,478
Sales	120	-	120	-
Gain on exchange	53	-	53	-
	<u>173</u>	<u>166,014</u>	<u>166,187</u>	<u>189,478</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,796	3,796	980

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Justice Together Initiative	-	36,799	36,799
Sebba	-	27,827	27,827
Trust for London	-	37,221	37,221
City Bridge Foundation	-	30,000	30,000
Comic Relief	-	17,500	17,500
Esmee Fairbairn Foundation	-	16,667	16,667
Clifford Chance Foundation	20,000	-	20,000
AB Charitable Trust	12,833	-	12,833
Souter Trust	3,000	-	3,000
Haella	6,349	-	6,349
Sundry grants & donations	25,714	-	25,714
	<u>67,896</u>	<u>166,014</u>	<u>233,910</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
All Asylos conference	121	1,789	1,910	-
External meetings (inc. travel & subsistence)	311	-	311	29,021
Printing, publishing & design	1,833	1,591	3,424	2,776
Training & development	596	-	596	490
Travel costs (staff meetings)	3,262	-	3,262	4,277
Legal & professional	12,225	19,414	31,639	23,460
Co-working spaces	1,738	2,452	4,190	5,037
Gifts & sundry expenses	92	-	92	61
Insurance	442	-	442	15,747
IT maintenance & consultancy, software & website costs	6,407	1,288	7,695	21,621
Service & maintenance	8	1,341	1,349	-
Subscriptions	96	-	96	-
Freelance pay	8,653	2,884	11,537	-
Occupational health	423	-	423	-
Wages, NI & pensions	67,934	171,001	238,935	217,391
Loss on exchange	-	-	-	3,037
Depreciation	492	-	492	-
Bank charges	-	-	-	235
	<u>104,633</u>	<u>201,760</u>	<u>306,393</u>	<u>323,153</u>

Asylos

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	232,729	213,098
Social security costs	2,423	2,645
Pension costs	3,783	1,648
	<u>238,935</u>	<u>217,391</u>

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

	2024 No	2023 No
Average number of employees	<u>9</u>	<u>6</u>

8 (2023 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,783 (2023 - £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 £51,058 (2023 - £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:

	2024 £	2023 £
Independent examination	950	950
Other financial services	2,091	-
	<u>3,041</u>	<u>950</u>

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Taxation

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

10 Tangible fixed assets

	Computer equipment £	Total £
Cost		
Additions	1,476	1,476
At 31 December 2024	1,476	1,476
Depreciation		
Charge for the year	492	492
At 31 December 2024	492	492
Net book value		
At 31 December 2024	984	984

11 Debtors

	2024 £	2023 £
Prepayments	1,982	-
Other debtors	1,977	-
	3,959	-

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	189,011	153,857

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	10,906	-
Other creditors	7,241	1,140
Accruals	1,140	-
Deferred income	90,464	-
	109,751	1,140

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General	116,971	71,865	(104,633)	84,203
Restricted funds				
Comic Relief	-	17,500	(17,500)	-
Esmee Fairbairn Foundation	-	16,667	(16,667)	-
Justice Together Initiative	12,495	36,799	(49,294)	-
Trust for London	4,083	37,221	(41,304)	-
Evan Cornish Foundation	1,667	-	(1,667)	-
Sebba	7,501	27,827	(35,328)	-
City Bridge Foundation	10,000	30,000	(40,000)	-
Total restricted funds	<u>35,746</u>	<u>166,014</u>	<u>(201,760)</u>	<u>-</u>
Total funds	<u><u>152,717</u></u>	<u><u>237,879</u></u>	<u><u>(306,393)</u></u>	<u><u>84,203</u></u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General	110,640	191,691	(185,360)	-	116,971
Restricted					
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
City Bridge Foundation	-	15,000	(5,000)	-	10,000
PHF Lived Experience	12,000	-	(12,000)	-	-
Souter Trust	(257)	-	-	257	-
Justice Together Initiative Ukraine Emergency Grant	(25,580)	20,000	(5,580)	11,160	-
Total restricted funds	<u>(15,939)</u>	<u>189,478</u>	<u>(137,793)</u>	<u>-</u>	<u>35,746</u>
Total funds	<u><u>94,701</u></u>	<u><u>381,169</u></u>	<u><u>(323,153)</u></u>	<u><u>-</u></u>	<u><u>152,717</u></u>

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

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

Comic Relief - Specialist documentation for asylum claims, and key issue reporting.

Esme Fairbairn Foundation - Contribution towards core costs to deliver work improving asylum policy & practice in the UK, using expertise in Country of Origin Information.

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.

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

15 Analysis of net assets between funds

	Unrestricted		2024
	General £	Restricted £	Total funds £
Tangible fixed assets	984	-	984
Current assets	102,506	90,464	192,970
Current liabilities	(19,287)	(90,464)	(109,751)
Total net assets	<u>84,203</u>	<u>-</u>	<u>84,203</u>
	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>

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.