

Charity registration number 1194002 (England and Wales)

Company registration number 08646628

NEW EUROPEANS ASSOCIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NEW EUROPEANS ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Reuven Ziegler Dr Roxana Barbulescu Eileen Chan-Hu Michael Arapis Maria Maccalli Robert Shacklock Michaela Benson Kush Chottera	(Appointed 25 November 2024)
Charity number (England and Wales)	1194002	
Company number	08646628	
Registered office	Rose Villa 42 Glebe Street Loughborough Leicester LE11 1JR	
Independent examiner	Tom Wilcox Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

NEW EUROPEANS ASSOCIATION LIMITED

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NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the Association are, for the public benefit:

(a) To relieve the needs of EU and EEA citizens resident in the UK and UK citizens resident in the EU and EEA who are in need, by reason of age, ill health, disability, financial hardship, homelessness, being victims/survivors of domestic violence, or being victims of human trafficking, by the provision of advice and counsel, education, information and support on lawfully retaining or obtaining the right to reside and work in the UK and/or in the EU and EEA.

(b) To advance education in ways that serve to develop the capacity and skills of EU and EEA citizens resident in the UK to participate in its civic and democratic life.

(c) To advance the education of the public, specialist organisations and persons subject to UK immigration control and their dependants in order to promote assistance and to support the inclusion of migrants, refugees and asylum seekers into the wider community.

As a charity, we seeks to achieve our charitable objectives (listed in the TAR):

- by helping EU citizens access their rights and training community organisations to do the same (service delivery)
- by researching and promoting research around issues that impact on rights and representation of EU citizens and Britons in the EU (scholarly network)
- by campaigning for the rights and representation of EU citizens and Britons in the EU, and building consensus around the need for change (advocacy)

NEUK has advanced all its objectives in the reporting year. Some of the highlights:

NEUK has continued apace with the provision of free advice and counselling in London and Leicester, to support those EU citizens requiring help with making late applications for status, transitioning from pre-Settled to Settled Status and managing their status .

NEUK also produced information in 7 EU languages available on its resource hub via the website and distributed at information sessions to assist those needing help to understand the new immigration status, how to apply and manage it.

NEUK continued to support 7 community groups (3 in Leicester and 4 in London), with advice, information drop ins and building their capacity to support EU citizens .

NEUK also led the work of the EUSS 'alliance of civil society organisations across the sector. Identifying trends and upcoming issues and creating access to the institutions managing and with oversight of the new immigration status, including the EEAS, IMA and Home Office.

NEUK strengthened the collaboration between its staff members and its board of trustees by holding an 'away day' on 16th July to look at strategic planning and priorities for 2025 . Work on strategic planning and fundraising continued throughout the autumn between senior staff and the board.

Loss of funding in late 2024/25 led to severe reductions in staffing; as a result management of the Civil Society Alliance was taken on by Seraphus, the law firm who support the EEAS in their mission to provide advice and support to EU Citizens living in the UK.

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Practically:-

1. Support - New Europeans continued in 2024 to offer support and advice to vulnerable EU Citizens.

The organisation engaged 5,732 individuals with information and support through the website. Supported vulnerable EU citizens directly with acquiring status and general information and supported 571 submitting applications of which 256 were new/late applications which meant that many cases were complex and required more time.

Leicester

In Leicester advice surgeries continued to be delivered from Highfield Community Centre, which is in the heart of Leicester and home to a wide range of community groups and De Montfort University who provide premises in the very centre of town. Equally capacity building continued, which focused on three community groups, Roma, Romanians and EU citizens of Somali origin; these groups not only understood EUSS issues and migration issues better as a result of the IAA advice course provided by Seraphus but have also started preparing to register themselves. We also applied to IAA to register our outreach worker in Leicester.

The project team also worked with University of Leicester on a research application on super diversity led by Professor Bernard Ryan focused on Census results showing that Leicester is home to the second largest population of EU citizens in England, 9% of whom are from ethnic minority backgrounds.

NEUK continued to reach out to various groups - providing information sessions and joining discussions at 8 events at community centres e.g. Romanian Church: the Albanian Independence celebration, with Women for Change (Somali women's group); Leicester SSD; VCS and Police. Our communications specialist supported three of these groups to develop their social media and provide links to advice online for their communities..

London

In London we continued to work with a range of groups, including older Italians, via Patronato Acli, EU citizens of Albanian and Somali origins as well as engaging a new group of Romanian EU citizens and instituting a Drop In at Latin America House in Camden. We operated a helpline via WhatsApp and email as well as organising drop ins at community groups and centres in Enfield and Barking and Dagenham.

Outreach work in London, focused on community groups and local authority staff -developing awareness and understanding of the impact of immigration on other issues individuals might face. Our comms specialist worked with the Romanian group and LB Barking to analyse access to information for EU citizens in need of help.

Through our partnerships in London and Leicester 845 individuals from community groups and organisations participated in awareness raising and capacity building activities to improve the support they offer communities on the EU Settlement Scheme; to strengthen their voice and platform to shape discussions on EU communities living in the UK post-Brexit.

2. Influence - We are members of the Migrant Sector Advisory Panel convened by the GLA, which met three times in 24/25 to share information about policy and practice across London focusing on refugees, migrants and asylum seekers. We raised issues of concern affecting over 1 million EU Londoners.

Late applications

Concerns about automated extensions and upgrades for those who do not appear in data sharing.

Evidence and the challenge for some of providing evidence for those whose data is not automatically shared, e.g. pensioners, non working parents and those with disabilities.

People engaged with the application process but failed due to digital exclusion and lack of English proficiency not understanding of the Home Office guidance.

The increasing number of young adults who grew up in the UK but who never applied for the Scheme and were unable to pursue higher education or employment.

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Trustees are fully aware of the guidance issued by the Charity Commission on public benefit and esteem the charity is compliant.

3. Home Office Safeguarding Users Group

As founding members of the SUG we continued to attend the 4 meetings held in 24/25.

Although these were, for the most part, information meetings, we managed to raise some issues and contributed to the voice of the sector raising concerns with the Home Office on its policy and implementation of the EU Settlement Scheme and concerns about the role out of the Evisa scheme.

We were also able to raise issues directly with the unit responsible on behalf of vulnerable citizens.

4. We continued to coordinate the EUSS Civil Society Alliance until February 2025

The Alliance is made up of over 120 organisations across the UK which focus on the EU Settlement Scheme, EU citizens' rights and support to EU communities living in the UK. The only one of its kind in the UK currently. Whilst developing a community of expertise, we have been working to position the Alliance as a key stakeholder in the work to protect EU citizens' rights in the UK post-Brexit. We did this through gathering and sharing evidence, trends and case materials on emerging and systemic issues for those under the EU Settlement Scheme, and the state of the sector. We also established key communication channels with the Home Office, the Independent Monitoring Authority, the Foreign Commonwealth Development Office, the EU Delegation and the EU Commission.

In December 2024 we produced research on the capacity of the sector which we subsequently transformed into a Toolkit, which not only provided evidence about the funding and capacity of the organisations in this field but also produced guidelines to assist those working in the field and more generic voluntary organisations, to improve their practice in regard to vulnerable EU citizens who might need their help.

Lack of funding forced us to transfer the management of this group in February but thanks to our good relations with the Europeans Citizens Right Team and their legal advisors Seraphus the work continues.

5. EU Delegation Citizens Rights Team

We attended the Monitoring Committee meetings organised by the EU Delegation Citizens Rights team and helped to organise the Citizens Gathering.

The meetings bring together all 26 EU Embassies, with Delegation staff, UK government representatives, the IMA, and advice agencies. The meetings focus on the general and specific issues affecting EU citizens under the EU Settlement Scheme. We also attended the Citizens Gathering which provided opportunities to

The gathering enabled us to establish contact with a range of official actors, Home Office, FCDO, European Economic and Social Committee, as well as other European citizens, community and cultural groups. Lydia Martin, NE's Deputy Head of Projects was again an opening speaker at the EU Citizens gathering held in November 2024.

With the reforming of the Citizens Rights APPG, the EU Citizens Rights Team became more involved with the activities of the APPG, particularly in relation to the continuing challenges for EU citizens protected by the Withdrawal Agreement.

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

6. All Party Parliamentary Group for EU Citizens Rights

The APPG on Citizens' Rights was set up in 2021 in order to provide a platform in parliament for raising the concerns of EU citizens in the UK and Britons abroad with Members of Parliament.

New Europeans acts as the Secretariat of the All-Party Parliamentary Group on Citizens' Rights. The purpose of the group is to inform Members of Parliament about the key challenges facing EU citizens in the UK and Britons in the EU.

The officers are:

Manuela Perteghella MP (Liberal Democrat), Chair and Registered contact

Baroness Mary Goudie (Labour), Vice-Chair

Lord Balfe (Conservative), Vice-Chair

James Asser MP (Labour), Vice-Chair

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

The organisation engaged 5,732 individuals with information and support through the website. It supported 571 vulnerable EU citizens directly with acquiring status and submitting applications of which 256 were new/late applications which meant that many cases were complex and required more time.

Outreach work London

Building on the foundation of our previous work, in 2024 we expanded our outreach efforts and strengthened our partnerships with grassroots organisations and community groups. By recognising the diverse needs of the communities we work with, we refined our communication strategies with partner organisations, ensuring a deeper understanding of their specific needs. This allowed us to tailor our support more effectively, empowering local leaders and organisations to better assist vulnerable EU citizens.

We have consistently reviewed our outreach activities, concentrating on methods to address immediate needs and equip communities with knowledge on the EU Settlement Scheme. This is why we have alternated EUSS drop-in sessions, Information sessions, and other outreach activities in several London boroughs, targeting diverse groups to reach the most vulnerable.

With this approach, we have managed to equip our London Community Partners (Shpresa, Latin American House, Community House and ROTA) to assist their communities by providing resources, a referral platform and informal networks to their service users. Our partners have reported that they engaged with over 200 people on the EU Settlement Scheme in 2024, out of which they submitted over 70 direct applications, provided continuous support to over 100 people and referred to our advice service over 66 people. The people they engaged with were especially diverse, ranging from eight Latin American countries to all over Europe. Notably, many were dual- nationals.

The topics most commonly discussed regarded accessing UKVI accounts, updating personal information, Pre-settled to Settled applications, absence allowances with Pre-settled status, eVisas and general information on rights and entitlements with their EUSS status.

Together with our partners and via wider outreach events, we have managed to support over 384 people via direct advice, skill-enhancement workshops and informative sessions. Overall, in 2024, we have facilitated circa 20 in-person events in our target London boroughs, particularly Barking and Dagenham, Camden, Edmonton and Southwark, where we reached several communities such as Albanian, Latin-American, and Italian.

In addition to this, at the above sessions as well as at wider engagement events, we distributed our comprehensive resources to people, organisations and wider networks to share information on the EUSS. We have shared over 300 leaflets and resources directly at in person events, as well as with our community partners, to distribute and utilise in their ongoing support efforts.

Our partnership model in Leicester

We supported more than 400 EU and non-EU nationals in Leicester. We submitted 44 applications, the majority of which were transitions from Pre-settled status to Settled status.

We also helped over 360 people with essential support on their applications to the EUSS and with one-off advice.

We continued to receive referrals from our partners: Leicester Roma Community Services (now Social Justice for All), SOCOPA (Somali Community Parents Association), and General Information in the UK (online Romanian group).

We also provided a 12-week IAA (formerly OISC) training course for six community workers from three different agencies, with the help of our partner Seraphus. We are now supporting two of those groups to register themselves with IAA (formerly OISC) as a legacy for the communities involved

In the final months of 2024 we started receiving referrals from Women for Change (a women-only Somali organisation) and the British Red Cross.

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The charity has taken up a number of complex cases on behalf of individuals and championed them, with the Home Office, with Embassies and through the EU Delegation to ensure changes were made to safeguard the position of EU citizens.

The charity has ensured widespread advice was made available in 10 languages mostly EU, but also Albanian, Romanes and Somali to over 10,766 individuals via its information hub.

The charity has exerted influence through the creation of the All-Party Parliamentary Group and submitting evidence to Enquiries.

The charity has contributed to the efficacy of the EU Advice sector by coordinating the EUSS Civil Society Alliance with a remit to support advisors, record emerging issues, identify systemic problems and provide data and case studies to interested parties, policy advisors and parliamentarians, giving evidence to parliamentary enquiries and the APPGs.

The charity has grown its project base from one to three, with a new Leicester based project. It has increased its restricted income by 60%.

It has also developed better structures to support staff, the majority of whom are now permanent.

Financial review

The charity has improved its financial position; its turnover increasing from £236,556 in 2023/2024 compared to £297,956 in 2024/2025.

Reserves policy

The charity is working hard to increase its reserves - as a small-medium sized charity with primarily project funding it has been hard to fully finance administration and activity to increase free reserves. An appeal was launched in 2024 and has been stepped up in 2025 with the creation of a Friends Association.

The charity holds only £100 free reserves as at 31st March 2025, this was done to protect end of year carry-over amounts on restricted funds.

The charity's principal sources of funds (including any fundraising) include the following independent funders;

- AB Charitable Trust
- Trust for London
- Paul Hamlyn Foundation
- Justice Together Initiative
- City Bridge Trust
- GLA small grant

Major risks

The Charity's principal risks facing the charity is stability of income, covering cost of administration and fundraising in a more challenging grant funding environment.

Structure, governance and management

New European is a private company limited by guarantee 12 August 2013 and a charity registered in April 2021. The charitable company is governed under its Articles of Association. In the event of the company being wound up every member of the charity undertakes to contribute such an amount as may be required (not exceeding £10).

The company's directors are also charity trustees for the purposes of charity law.

NEW EUROPEANS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

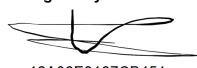
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr Reuven Ziegler	
Jacqueline Minor	(Resigned 12 February 2025)
Dr Roxana Barbulescu	
Eileen Chan-Hu	
Michael Arapis	
Michal Siewniak	(Resigned 18 November 2024)
Maria Maccalli	
Robert Shacklock	
Michaela Benson	
Kush Chottera	(Appointed 25 November 2024)

Recruitment and appointment of trustees

New European's trustees comprise 9 individuals at present. They are elected by members at the AGM; they serve for three years and can stand for re-election. One third of the board is required to stand down every 3 years, which those who have served the longest first.

Trustees can also be co opted on the recommendation of the chair to bring expertise and relevant experience onto the board. The organisation seeks to establish a majority of trustees with lived experience, i.e. who are European citizens, in practice 50% of trustees are women. Trustees are inducted by the chair, The board meets every 2 months and in addition holds an AGM.

Signed by:

12A06E9167CB451...

.....
Dr Reuven Ziegler
Trustee

Date:

NEW EUROPEANS ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEW EUROPEANS ASSOCIATION LIMITED

I report to the trustees on my examination of the financial statements of New Europeans Association Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Tom Wilcox

Counterculture Partnership LLP

23 St Leonards Road

Bexhill-on-Sea

East Sussex

TN40 1HH

Date:

NEW EUROPEANS ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	44,372	253,584	297,956	3,849	232,707	236,556
Total income		44,372	253,584	297,956	3,849	232,707	236,556
Expenditure on:							
Charitable activities	4	47,762	220,817	268,579	1,273	214,234	215,507
Total expenditure		47,762	220,817	268,579	1,273	214,234	215,507
Net income/(expenditure) and movement in funds		(3,390)	32,767	29,377	2,576	18,473	21,049
Reconciliation of funds:							
Fund balances at 1 April 2024		3,490	66,071	69,561	914	47,598	48,512
Fund balances at 31 March 2025		100	98,838	98,938	3,490	66,071	69,561

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NEW EUROPEANS ASSOCIATION LIMITED**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		945		1,260
Current assets					
Debtors	11	34,073		12,870	
Cash at bank and in hand		69,404		94,770	
		103,477		107,640	
Creditors: amounts falling due within one year	12	(5,484)		(39,339)	
Net current assets			97,993		68,301
Total assets less current liabilities			98,938		69,561
The funds of the charity					
Restricted income funds	15	98,838		66,071	
Unrestricted funds	16	100		3,490	
		98,938		69,561	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

.....
Dr Reuven Ziegler
Trustee

Company registration number 08646628 (England and Wales)

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

New Europeans Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Rose Villa, 42 Glebe Street, Loughborough, Leicester, LE11 1JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% on straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	4,372	47	4,419	3,849	-	3,849
Grants	40,000	253,537	293,537	-	232,707	232,707
	<u>44,372</u>	<u>253,584</u>	<u>297,956</u>	<u>3,849</u>	<u>232,707</u>	<u>236,556</u>

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
AB Charitable Trust	40,000	-	40,000	-	-	-
Paul Hamlyn Foundation	-	-	-	-	49,500	49,500
City Bridge Foundation	-	38,072	38,072	-	35,775	35,775
Trust for London	-	64,344	64,344	-	60,000	60,000
JTI	-	131,301	131,301	-	53,440	53,440
Southwark Law Centre	-	-	-	-	8,992	8,992
Microgrants GLA	-	-	-	-	25,000	25,000
The National Lottery Community fund	-	19,820	19,820	-	-	-
	<u>40,000</u>	<u>253,537</u>	<u>293,537</u>	<u>-</u>	<u>232,707</u>	<u>232,707</u>

4 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	217,541	165,224
Direct programmes costs	29,476	20,927
	<u>247,017</u>	<u>186,151</u>
Share of support and governance costs (see note 5)		
Support	13,430	21,268
Governance	8,132	8,088
	<u>268,579</u>	<u>215,507</u>
Analysis by fund		
Unrestricted funds	47,762	1,273
Restricted funds	220,817	214,234
	<u>268,579</u>	<u>215,507</u>

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Support costs allocated to activities

	2025 £	2024 £
Depreciation	315	365
Finance costs	299	55
Administrative costs	781	4,871
Premises costs	-	784
IT costs	4,326	3,096
Advertising costs	-	2,070
Printing postage stationery	468	5,146
Travel and subsistence	7,241	4,881
Governance costs	8,132	8,088
	<u>21,562</u>	<u>29,356</u>
Analysed between:		
Total	<u>21,562</u>	<u>29,356</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,340	1,173
Depreciation of owned tangible fixed assets	315	365
	<u>2,655</u>	<u>1,538</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	6
	<u>8</u>	<u>6</u>
Employment costs	2025 £	2024 £
Wages and salaries	203,486	151,398
Social security costs	10,765	11,664
Other pension costs	3,290	2,162
	<u>217,541</u>	<u>165,224</u>

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

Computer
equipment
£

Cost

At 1 April 2024

3,244

At 31 March 2025

3,244

Depreciation and impairment

At 1 April 2024

1,984

Depreciation charged in the year

315

At 31 March 2025

2,299

Carrying amount

At 31 March 2025

945

At 31 March 2024

1,260

11 Debtors

Amounts falling due within one year:

2025
£

2024
£

Other debtors

34,073

12,870

12 Creditors: amounts falling due within one year

Notes

2025
£

2024
£

Other taxation and social security

3,144

5,666

Government grants

13

-

32,500

Accruals and deferred income

2,340

1,173

5,484

39,339

13 Government grants

Deferred income is included in the financial statements as follows:

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Government grants

(Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	32,500
Movements in the year:		
Deferred income at 1 April 2024	32,500	-
Released from previous periods	(32,500)	-
Resources deferred in the year	-	32,500
Deferred income at 31 March 2025	-	32,500

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,290	2,162

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	-	-	-	-
Trust For London	4,324	64,344	(64,344)	4,324
Southwark Law Centre	295	-	-	295
Paul Hamlyn Foundation	23,366	-	(22,500)	866
Justice Collaborations	26,144	131,348	(79,185)	78,307
City Bridge Foundation	11,941	38,072	(50,012)	-
The National Lottery Community Fund	-	19,820	(4,775)	15,045
	66,071	253,584	(220,817)	98,838

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	-	-	-	-
Trust For London	257	60,000	(55,932)	4,325
Southwark Law Centre	-	8,992	(8,697)	295
Paul Hamlyn Foundation	16,182	49,500	(42,315)	23,367
Justice Collaborations	31,159	53,440	(58,456)	26,143
Microgrants GLA	-	25,000	(25,000)	-
City Bridge Foundation	-	35,775	(23,834)	11,941
	<u>47,598</u>	<u>232,707</u>	<u>(214,234)</u>	<u>66,071</u>

Purpose of restricted funds

Trust for London - Development of advice services to Roma community groups, Third Country nationals and EU citizens of Somali origin. Capacity building of small agencies in 4 London boroughs. Support for staff member seconded to GLA for 6 months

Southwark Law Centre Home Office GFO - Advice services to vulnerable EU/EEA citizens supporting them in applying to the EU Settlement scheme. Liaison with embassies and consulates and Home Office SUG Supported Users Group.

Paul Hamlyn Fund - Support the project Improving advocacy in the EU Advice sector.

Justice Collaborations - This grant is for work on the Justice Together Initiative.

Microgrants GLA - This grant is from the GLA to work on Democracy Education with EU migrants, working with community groups and producing leaflets-Why Vote and How to Vote.

City Bridge Foundation - This grant is for advice work in London and capacity building community groups to support EU citizens. The project began in September 2023 covering New Europeans capacity building programme to reach additional voluntary community groups in London boroughs and to supporting vulnerable, disadvantaged EU citizens to gain and manage the new immigration status.

The National Lottery Community fund - This grant is for the Future Proofing project - advice for vulnerable EU migrants to secure status. This project will build strong community relationships and support networks, targeting vulnerable 'hard to reach' EU migrants that statutory services often fail to engage.

NEW EUROPEANS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	3,490	44,372	(47,762)	100
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	914	3,849	(1,273)	3,490

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	945	-	945
Current assets/(liabilities)	(845)	98,838	97,993
	100	98,838	98,938
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,260	-	1,260
Current assets/(liabilities)	2,230	66,071	68,301
	3,490	66,071	69,561

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).