

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

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST MARCH 2020

Company No: 02824400
Charity No: 1090336

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

REPORT AND ACCOUNTS

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ADVICE ON INDIVIDUAL RIGHTS IN EUROPE
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DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2020

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2020, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

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

OUR PURPOSE AND ACTIVITIES

Our vision:

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

Our values:

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

Our mission

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

We do this by:

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

Strategic goals 2019-24

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

Goal 1: Increasing and focusing provision of quality advice

Goal 2: Tackling breaches of fundamental European rights through litigation

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

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

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

Our Work

Between 2019 and 2020, a particular priority has been the prospective and potential legal ramifications of Brexit on the rights of EU citizens in the UK and UK citizens in the EU.

Goal 1: Increasing and focusing provision of quality advice

In 2019-20, the AIRE Centre provided advice to over 800 individuals and/or 2nd tier agencies (an increase of around 6% from last year). This has been done by providing advice directly, by sending a letter of advice or an email, by providing advice through our advice line, or through provision of our range of information sheets and online resources.

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FOR THE YEAR ENDED 31ST MARCH 2020

For example, the bulk of our work with victims of domestic violence is done through the advice line. In the period between 1st April 2019 and 31st March 2020 we provided written advice and assistance in 110 cases concerning victims of domestic violence and/or their children.

The AIRE Centre remains concerned about the lack of protection accorded to vulnerable individuals in light of Brexit, in particular the situation of children who risk having their position affected by Brexit.

Goal 2: Tackling breaches of fundamental European rights through litigation

The AIRE Centre conducts litigation work in a number of jurisdictions.

In the European Courts (the European Court of Human Rights (ECtHR) and the Court of Justice of the European Union (CJEU) a particular focus has been on the rights of asylum seekers. We submitted a number of third-party interventions and have continued to act jointly in third-party interventions with other specialised organisations such as ILGA, ECRE, the Dutch Council for Refugees and the International Commission of Jurists. Examples of this work include the case of *SS v Italy*, a case regarding the extraterritorial application of the ECHR in a case of a vessel conducting search and rescue activities in the Mediterranean, *Ilias and Ahmed v Hungary* (Application no. 47287/15) with the Hungarian Helsinki Committee, concerning the treatment of asylum seekers in the transit zone on the Hungarian/ Serbian border. *Totopa v Spain*, a case concerning a SAR rescued applicant's son separated from his aunt during asylum proceedings and *Oganezova v Armenia* (LGBTQIA+ case). A positive decision was also received in *A v UK* - where the European Court of Human Rights ruled that the so called 'bedroom tax' unlawfully discriminated against vulnerable victims of domestic violence.

We also established links and prepared the grounds for a more formal collaboration with European Implementation Network (EIN) on the execution of Strasbourg judgments in 2020 and the European Network on Statelessness with which we signed a formal cooperation contract in June 2020. In March 2020 we submitted a third-party intervention before the UN Committee on the Rights of the Child in the case of *MKAH v Switzerland*, a case raising issues of statelessness and Dublin returns to Bulgaria.

In the CJEU, judgment was delivered in *Bajratari* (C-93/18), which held that a Union child fulfils the requirement of having sufficient resources, even if those resources come from income gained through 'unlawful' employment. In its judgment, the Court recognised the importance of the distinction between employment without a lawful work permit, and money gained from say illegal/criminal activities.

In terms of domestic litigation in the UK courts, the AIRE Centre intervened in several cases before the UK Supreme Court (UKSC).

- In *Secretary of State for Work and Pensions v Gubeladze* [2019] UKSC 31, the UKSC dismissed the government's appeal, concluding that the extension of the A8 national Workers Registration Scheme as disproportionate and also clarified the concept of residence under Article 17(1)(a) of the Directive, which will have a positive effect on thousands of vulnerable EU nationals.
- In *R (Patel, Shah) v SSHD* [2019] UKSC 59, the right to family life and best interests of the child under the European Charter of Fundamental Rights applied in *Zambrano* applications. The Home Office will have to amend their *Zambrano* Policy Guidance to take account of this judgment.
- In *MS (Pakistan) v Secretary of State for the Home Department* [2020] UKSC 9 (18 March 2020), the UKSC had its first opportunity to consider complex issues concerning the identification of victims of trafficking. The judgment clarified the law governing the identification and treatment of victims of trafficking and modern slavery and is likely to become the leading case on the application of the European Trafficking Directive (ECAT) in the UK and in Europe.
- In *AM (Zimbabwe) v SSHD* [2020] UKSC 17, the UKSC considered the applicable test for when removal of seriously ill people to their country of origin raises an issue under Article 3 of the ECHR (prohibition on inhuman or degrading treatment). The court gave authoritative guidance on how *Paposhvili v Belgium*, decided last year by the Grand Chamber of the European Court, should be applied by English courts. In doing so they also departed from the restrictive interpretation given by the House of Lords in such case from 15 years ago (*N v UK*), and expanded the types of cases where an Article 3 breach might occur.

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FOR THE YEAR ENDED 31ST MARCH 2020

In other domestic courts, in *R(Hafeez) v Secretary of State for the Home Department* [2020] EWHC 437 (Admin) (28 February 2020), the High Court held that decisions regarding the deportation of EU citizens pending their appeal, had to be subject to an individualised proportionality assessment in every removal case. The Home Office has issued new guidance to reflect the judgment.

The AIRE Centre also provided direct representation to over 25 individuals in the Immigration and Social Security Tribunals and the Upper Tribunals. The cases taken on reflect the AIRE Centre's aims and mission, and where a decision is likely to have a wider impact than on the individual concerned.

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

We ran a project to assist vulnerable/at risk EU nationals and their family members apply under the EU Settlement Scheme. This included 1-to-1 help, capacity building in the voluntary sector, and the creation of various online tools. To date over 4000 applicants have been supported under the project to apply for settled status.

Our policy work in the area of victims of abuse focused on the Domestic Abuse Bill and the UK Government's ratification of the Istanbul Convention. Submissions were made to the Government Consultations on the bill and for the Joint Government Committee's scrutiny of the bill.

The AIRE Centre continues to undertake extensive technical assistance and rule of law programs in the Western Balkans. These promote standard setting and the sound development of the law in the region and beyond. Key activities in 2019/20 included:

1. Rule of Law in Bosnia and Herzegovina

Our programme in BiH focused on strengthening judicial dialogue amongst highest courts, capacity building and training for judges of lower courts in over 15 seminars and setting up a database of the jurisprudence of the highest courts in BiH. The BiH Annual Judicial Forum, discussed fair trial issues and included a speech by Lord Reed, President of the UK Supreme Court, on the importance of transparency in judicial decision making.

2. Rule of Law in Montenegro

The project brings together the leadership of Montenegro's judiciary and Montenegrin Ministry of Justice with British, European and regional legal experts to strengthen the rule of law in the country. Two thematic guides on domestic violence and fight against human trafficking have been distributed in over 800 copies to judges, prosecutors and litigators. The Montenegrin Codification Commission also held 8 sessions and 2 round tables supported by the project.

3. Rule of Law in Serbia

In Serbia we were commissioned by the PwC to provide expertise and training to the judges and legal staff of the Serbian Administrative Court. A comprehensive report recommending reform of the administrative proceedings, and internal restructuring, was prepared as a result of the project.

4. Regional work in Western Balkans

a) Anti-Corruption in SE Europe

A two-year regional which works to strengthen effective asset recovery and regional cooperation in the fight against organised crime and corruption in line with European legal and human rights standards. Two training handbooks in all languages of the region were produced and a regional training session was attended by over 150 senior judges, prosecutors and government officials.

b) The Regional Rule of Law Forum

The April 2020 Forum was postponed due to COVID-19 crises. It has been rescheduled for 15/16 October 2020 and will be on the topic of 'COVID-19 and Human Rights'. More information about the Forum is available at www.rolplatform.org.

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c) The Human Rights Legal Bulletin

This continues to be the only up-to-date source of Strasbourg and Luxembourg case law published in Bosnian/Croatian/Montenegrin/Serbian for domestic lawyers and judges. Three editions of the Bulletin were prepared in 2019/20.

d) The Human Rights Database

The European Human Rights database (www.ehrdatabase.org) is the only comprehensive online resource of ECHR jurisprudence available fully in the local languages of the region. It is available free of charge.

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

We are establishing a series of sub committees to take forward the implementation of our 5-year strategic plan and will align our governance to this strategic plan, through the re-structuring of the reports to the Board and the development of an operational work plan.

This year, through a collaboration with Reed Smith, we undertook a project to assist and improve our data collection through our case management system (Salesforce). This will allow us to know more easily where our requests for advice come from, what the advice is about, and to identify systematic issues coming through the advice line and/or administrative failings that may feed in to our policy or litigation work.

We held an event around 'Forgotten Brexit', supported by the Philp King Trust. This is part of a broader project with the Trust to explore how we stay in touch with and engage our alumni.

Our volunteers / Interns

The AIRE Centre has been grateful to have had the assistance of 36 legal interns this year including interns from American universities such as Columbia, Michigan and Syracuse. The interns work is vital to the work of the AIRE Centre, and they continue to be fundamental to the organisation's successes.

Our pro bono support

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

Public Benefit statement

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

FINANCIAL REVIEW

The Statement of Financial Activities showed a net surplus for the year of £119,177 (2019 – surplus £23,140) and total reserves stand at £305,287 (2019 – £186,110). The financial position at the year end revealed by the Balance Sheet on page 12 shows net current assets or working capital of £305,287 (2019 - £186,110). The net book value of fixed assets held; all of which are used directly for charitable purposes amounted to £nil (2019- £nil).

The accounts show that we have made a significant improvement to our finances in the year. Our priority remains to increase unrestricted income from voluntary sources and targeting funders to cover core costs to build our resilience and ability to respond quickly to emerging risk and opportunities.

Principal Funding Sources

Funding is obtained from grants from various organisations and supporters.

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FOR THE YEAR ENDED 31ST MARCH 2020

Investment policy and performance

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

Reserves policy

As at the year-end accounts showed reserves of £305,287 (2019 - £186,110), of which £75,607 (2019 - £51,129) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are a balance of £229,680 (2019 - £134,981).

The Management Committee has an agreed reserves policy for the AIRE Centre. This policy states that the AIRE Centre will hold sufficient reserves (3 months) to enable us to meet any close down costs/redundancy payments. During 2019/20 we were operating just within this target level. We are taking steps to increase general income to enable us to continue operating over the minimum required level of reserves.

FUTURE ACTIVITIES

In the coming year our key focuses will be to:

- ✓ Deliver on our EU Settlement Scheme project and also our project assisting UK nationals abroad regularise their immigration status in light of Brexit,
- ✓ Develop our litigation and policy strategy priorities in line with our strategic and work plans, and the continuity of the law applicable in the UK when it leaves the EU and the fact that pre-exit case law of the Court of Justice of the European Union will continue to bind lower UK courts.
- ✓ Retain sufficient liquid funds to enable the charity to meet its short-term obligations and to respond to any unplanned opportunities and/or crisis that may arise.
- ✓ Setting up a company in Ireland which will focus on carrying out actions that AIRE UK is unable to do as a result of Brexit (for example, entering into projects for which only EU entities can be funded, or intervening in domestic cases with CJEU referral)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of Trustees

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

Trustee induction and training

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

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

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2020

Organisation

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

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

The AIRE Centre staff and consultants' team is as follows: one senior lawyer (Nuala Mole, the founder of the AIRE Centre), four legal project managers; two consultants who run the Balkans work; one finance and administration coordinator and a business & finance manager.

Related parties

During the year there were no related party transactions.

Pay policy for senior management staff

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

The pay of the senior staff is reviewed annually. In light of the nature of the charity, the directors benchmark against pay levels in other legal NGOs of a similar size run on a voluntary basis.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02824400

Charity Number: 1090336

Directors / Trustees

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

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

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

Registered Office: 17 Russell Square, Charles Chore House, London WC1B 5DR

Auditors: Ramon Lee Audit LLP, 93 Tabernacle Street, London EC2A 4BA

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

Trustees' responsibilities in relation to the financial statement

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

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

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

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

STATEMENT OF DISCLOSURE TO AUDITOR

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

AUDITORS

A resolution was proposed and agreed at the Annual General Meeting that Ramon Lee Audit LLP be re-appointed as auditors of the Charity for the ensuing year.

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

APPROVAL

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



PAUL YATES
CHAIR

10TH DECEMBER 2020

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ADVICE ON INDIVIDUAL RIGHTS IN EUROPE

(A company limited by guarantee)

Opinion

We have audited the financial statements of Advice on Individual Rights in Europe for the year ended 31st March 2020, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), balance sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF (Cont/d)

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 8, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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



DAVID TERRY (Senior Statutory Auditor)
for and on behalf of **RAMON LEE AUDIT LLP**
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR

93 TABERNACLE STREET
LONDON EC2A 4BA

10TH DECEMBER 2020

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Donations	2	198,929	-	198,929	186,120
Income from charitable activities	3	26,614	1,078,924	1,105,538	687,239
Investment income	4	185	-	185	61
Total Income		<u>225,728</u>	<u>1,078,924</u>	<u>1,304,652</u>	<u>873,420</u>
Expenditure					
Cost of raising funds	5	37,127	-	37,127	31,537
Expenditure on charitable activities	5	93,902	1,054,446	1,148,348	818,743
Total Expenditure		<u>131,029</u>	<u>1,054,446</u>	<u>1,185,475</u>	<u>850,280</u>
Net income/(expenditure) & net movement in funds for the year		94,699	24,478	119,177	23,140
<i>Reconciliation of funds</i>					
Total funds, brought forward		134,981	51,129	186,110	162,970
Total funds, carried forward		<u>229,680</u>	<u>75,607</u>	<u>305,287</u>	<u>186,110</u>

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

CONTINUING OPERATIONS

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

TOTAL RECOGNISED GAINS AND LOSSES

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

The notes on pages 14 to 23 form part of these accounts.

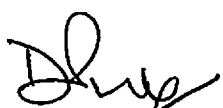
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BALANCE SHEET AS AT 31ST MARCH 2020

	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	10	-	-
Current assets			
Debtors	11	333,059	379,326
Cash at bank and in hand		283,742	20,580
		<u>616,801</u>	<u>399,906</u>
Liabilities			
Creditors falling due within one year	12	311,514	213,796
		<u> </u>	<u> </u>
Net current assets		305,287	186,110
Net assets		<u><u>305,287</u></u>	<u><u>186,110</u></u>
The funds of the charity			
Unrestricted funds	13	229,680	134,981
Restricted funds	13	75,607	51,129
Total charity funds		<u><u>305,287</u></u>	<u><u>186,110</u></u>

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

These accounts were approved by the Board of Trustees on 10th December 2020 and were signed on its behalf by:


.....
Duncan Price – Treasurer

Company Number: 02824400

The notes on pages 14 to 23 form part of these accounts.

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CASH FLOW STATEMENT AS AT 31ST MARCH 2020

	2020 £	2019 £
Net cash used in operating activities	262,977	(40,033)
Cash flows from investing activities		
Interest income	185	61
Cash provided by Investing activities	<u>185</u>	<u>61</u>
Decrease in cash & cash equivalents in the year	<u>263,162</u>	<u>(39,972)</u>
Cash & cash equivalents at the beginning of the year	20,580	60,552
Total cash & cash equivalents at the end of the year	<u><u>283,742</u></u>	<u><u>20,580</u></u>

Reconciliation of net movement in funds to net cashflow from oprating activities:

	2020 £	2019 £
Net movement in funds	119,177	23,140
Deduct interest income shown in investment activities	(185)	(61)
Decrease / (Increase) in debtors	46,267	(183,377)
Increase / (decrease) in creditors	97,718	120,265
Net cash used in operating activities	<u><u>262,977</u></u>	<u><u>(40,033)</u></u>

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

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

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

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

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

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net surplus of £119,177 (2019 – £23,140) for the year, total reserves of £305,287 (2019 - £186,110) and free reserves of £229,680 (2019 - £134,981). The trustees are of the view that these results and fundraising plans for the future, have secured the immediate future of the charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income

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

Grant Income

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

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

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

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

Donations and legacies

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

Contract income

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

Investment income

Investment income is included when receivable.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

1.4 Volunteers and donated services and facilities

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

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

1.5 Expenditure recognition and Irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

1.6 Allocation of support costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Funds structure

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

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

1.8 Tangible fixed assets

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

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

Furniture and equipment	- 33.33% straight line
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1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

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NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2020

1.10 Creditors and provisions

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

1.11 Financial Instruments

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

1.12 Taxation

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

1.13 Judgement and key sources of estimation uncertainty

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

The 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.

1.14 Pension costs

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

2. DONATIONS

	Unrestricted Funds £	Total 2020 £	Total 2019 £
The A B Charitable Trust	20,000	20,000	-
Allen & Overy Foundation	25,000	25,000	25,000
Esmee Fairbairn Foundation	55,935	55,935	54,838
Freshfields Bruckhaus Deringer	10,000	10,000	10,000
The Law Society	-	-	5,000
Ptarmigan Trust	15,000	15,000	20,000
London Legal Support Trust (Centre of Excellence)	10,000	10,000	10,000
The Tudor Trust	40,000	40,000	40,000
Anonymous individual donation	10,928	10,928	5,000
Donations < £5,000	12,066	12,066	16,282
	<u>198,929</u>	<u>198,929</u>	<u>186,120</u>

The donations in 2019, totalling £186,120, were attributed all to unrestricted funds.

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NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2020

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Advice, information and training:				
Grants and donations:				
Evan Cornish Foundation (R009)	-	-	-	10,000
Trust for London (R024)	-	-	-	30,000
Equality and Human Rights Commission (R025)	-	-	-	10,140
Strategic Legal Fund - ILPA (R027)	-	-	-	1,978
East European Resource Centre (R028)	-	6,760	6,760	6,760
Foreign & Commonwealth Office (R038)	-	-	-	199,137
British Embassy Podgorica (R043)	-	272,102	272,102	195,637
International Organisation for Migration (R044)	-	-	-	60,079
Foreign & Commonwealth Office (R046)	-	297,643	297,643	133,228
Foreign & Commonwealth Office (R048)	-	277,325	277,325	-
The Home Office (R1001)	-	163,267	163,267	-
Philip King Charitable Trust (R1002)	-	35,000	35,000	-
Foreign & Commonwealth Office (R1003)	-	21,827	21,827	-
Greater London Authority (R1004)	-	5,000	5,000	-
Operation Nexus - donations (R018)	-	-	-	8,080
Consultancy and other income	20,544	-	20,544	13,112
Training income	6,070	-	6,070	19,088
	<u>26,614</u>	<u>1,078,924</u>	<u>1,105,538</u>	<u>687,239</u>

The income from charitable activities in 2019, totalling £687,239, was attributed to £32,200 unrestricted funds and £655,039 restricted funds.

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NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2020

4. INVESTMENT INCOME

	Unrestricted Funds £	Total 2020 £	Total 2019 £
Investment income	185	185	61
	<u>185</u>	<u>185</u>	<u>61</u>

The investment income in 2019, totalling £61, was attributed to unrestricted funds.

5. ANALYSIS OF EXPENDITURE

	Raising funds £	Advice, information, and training £	Total 2020 £	Total 2019 £
Direct staff costs	26,009	179,430	205,439	170,937
Volunteer and intern expenses	-	13,610	13,610	11,533
Staff training costs	-	-	-	854
Travel costs	-	50,470	50,470	32,710
Other direct project costs	-	818,705	818,705	529,067
Fundraising costs	1,548	-	1,548	465
Support costs (Note 6)	8,915	80,236	89,151	97,328
Governance costs (Note 6)	655	5,897	6,552	7,386
	<u>37,127</u>	<u>1,148,348</u>	<u>1,185,475</u>	<u>850,280</u>

Of the £1,185,475 expenditure in 2020 (2019 - £850,280), £131,029 was charged to unrestricted funds (2019 - £126,268) and £1,054,446 to restricted funds (2019 - £724,012).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

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

	General support £	Governance function £	Total 2020 £	Total 2019 £
Finance and administration staff	46,997	-	46,997	51,802
Staff travel and welfare	6,500	-	6,500	5,884
Premises and equipment costs	21,216	-	21,216	21,392
Communication and IT costs	5,878	-	5,878	6,130
Legal and professional fees	1,345	-	1,345	4,355
Insurance	2,452	-	2,452	2,680
Other office expenses	4,522	-	4,522	3,846
Foreign exchange differences	241	-	241	1,239
Audit fees	-	6,552	6,552	7,386
	<u>89,151</u>	<u>6,552</u>	<u>95,703</u>	<u>104,714</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

7. NET INCOMING RESOURCES

Net incoming resources is shown after charging:

	2020 £	2019 £
Auditor's remuneration	<u>6,552</u>	<u>7,386</u>

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2020 £	2019 £
Salaries	228,695	203,264
National Insurance	20,326	17,548
Pension	3,415	1,927
	<u>252,436</u>	<u>222,739</u>

There were no employees who earned in excess of £60,000

None of the trustees received any remuneration during the year (2019 – £nil) and no expenses were reimbursed (2019 – £nil).

The key management personnel of the charity comprise of the Chief Executive and senior management reporting directly to the Chief Executive were the Senior Lawyer, Chief Financial Officer and Business & Finance Manager. The total wages of the key management personnel of the charity were £137,087 (2019 £132,186)

9. STAFF NUMBERS

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

	2020 Number	2019 Number
Direct staff	4.5	3.5
Finance and administration	1.5	1.5
	<u>6.0</u>	<u>5.0</u>

The average monthly number of persons employed by the charity during the year was 8 (2019 – 7).

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

10. TANGIBLE FIXED ASSETS

	Furniture & Equipment	Total
	£	£
COST		
As at 1st April 2019	13,613	13,613
Additions during year	-	-
Disposals	-	-
As at 31st March 2020	<u>13,613</u>	<u>13,613</u>
DEPRECIATION		
As at 1st April 2019	13,613	13,613
Charge for the year	-	-
Disposals	-	-
As at 31st March 2020	<u>13,613</u>	<u>13,613</u>
NET BOOK VALUES		
As at 31st March 2020	<u>-</u>	<u>-</u>
As at 31st March 2019	<u>-</u>	<u>-</u>

11. DEBTORS

	2020	2019
	£	£
Grant, contract and fee income receivable	291,359	374,597
Gift aid recoverable	550	665
Prepayments	41,150	4,064
	<u>333,059</u>	<u>379,326</u>

12. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	256,540	172,638
Social security and other taxes	6,800	5,717
Other creditors	757	-
Accruals	47,417	35,441
	<u>311,514</u>	<u>213,796</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

13. MOVEMENT IN FUNDS

	Balance as 01.04.19 £	Income £	Expenditure £	Balance as 31.03.20 £
Restricted funds:				
EEA women in prison (R009)	1,891	-	243	1,648
Operation Nexus (R018)	5,402	-	3,145	2,257
Trust for London (R024)	33,324	-	33,324	-
East European Resource Centre (R028)	1,060	6,760	7,820	-
British Embassy Podgorica (R043)	6,053	272,102	224,524	53,631
International Organisation for Migration (R044)	1,000	-	1,000	-
Foreign & Commonwealth Office (R046)	2,399	297,643	297,208	2,834
Foreign & Commonwealth Office (R048)	-	277,325	267,322	10,003
The Home Office (R1001)	-	163,267	163,239	28
Philip King Charitable Trust (R1002)	-	35,000	34,794	206
Foreign & Commonwealth Office (R1003)	-	21,827	21,827	-
Greater London Authority (R1004)	-	5,000	-	5,000
	<u>51,129</u>	<u>1,078,924</u>	<u>1,054,446</u>	<u>75,607</u>
Unrestricted funds:				
General funds	134,981	225,728	131,029	229,680
Total unrestricted funds	<u>134,981</u>	<u>225,728</u>	<u>131,029</u>	<u>229,680</u>
Total funds	<u>186,110</u>	<u>1,304,652</u>	<u>1,185,475</u>	<u>305,287</u>

Analysis of movements in funds - previous year

	Balance as 01.04.18 £	Income £	Expenditure £	Balance as 31.03.19 £
Restricted funds:				
EEA women in prison (R009)	16,734	10,000	24,843	1,891
Operation Nexus (R018)	465	8,080	3,143	5,402
Legal Education Foundation (R019)	2,000	-	2,000	-
Esmee Fairbairn Foundation/ Domestic Violence & Trafficking (R021)	51,830	-	51,830	-
Trust for London (R024)	28,383	30,000	25,059	33,324
Equality and Human Rights Commission (R025)	3,653	10,140	13,793	-
Strategic Legal Fund - ILPA (R027)	7,965	1,978	9,943	-
East European Resource Centre (R028)	-	6,760	5,700	1,060
Foreign & Commonwealth Office (R038)	4,713	199,137	203,850	-
British Embassy Podgorica (R039)	16	-	16	-
British Embassy Podgorica (R040)	1,981	-	1,981	-
Regional Cooperation Council (R042)	2,362	-	2,362	-
British Embassy Podgorica (R043)	-	195,637	189,584	6,053
International Organisation for Migration (R044)	-	60,079	59,079	1,000
Foreign & Commonwealth Office (R046)	-	133,228	130,829	2,399
	<u>120,102</u>	<u>655,039</u>	<u>724,012</u>	<u>51,129</u>
Unrestricted funds:				
General funds	42,868	218,381	126,268	134,981
Total unrestricted funds	<u>42,868</u>	<u>218,381</u>	<u>126,268</u>	<u>134,981</u>
Total funds	<u>162,970</u>	<u>873,420</u>	<u>850,280</u>	<u>186,110</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

13. MOVEMENT IN FUNDS (Continued)

EEA Women in Prison (R009) – The AIRE Centre's 3-tiered approach to engage with our beneficiaries, and the overarching issues facing EEA migrants, in a holistic way, making a lasting impact on both the individual level and on a national and international scale.

Operation Nexus (R018) – Research into the implementation of Operation Nexus, collecting further data on the impact on EU EEA nationals and their families.

Legal Education Foundation (R019) – Creation of a comprehensive digital resource that will act as a high quality legal training tool for first tier organisations.

Esmee Fairbairn Foundation/ Domestic Violence and Trafficking (R021) – Primarily funding developing the work of the AIRE Centre's Domestic Violence and Human Trafficking Programme.

Trust for London (R024) – Legal empowerment and capacity building of frontline service providers on the rights and entitlement of EU migrants.

Equality and Human Rights Commission (R025) – To raise awareness of and ensure that citizens rights under European Law are utilized for the protection of all people - particularly the most vulnerable; and that these rights are implemented through effective national and international procedures.

Strategic Legal Fund - ILPA (R027) – Intervention concerning the effect on the rights of Irish citizen Chen Children in Northern Ireland and the refusal to recognise the parents' income

East European Resource Centre (R028) – Working with Eastern European victims of modern slavery, human trafficking and exploitation at work, offering specialised and personalised support with, reporting crimes to the police, liaising with the National Referral Mechanism and applying for benefits.

Foreign & Commonwealth Office (R038) – Underpinning Bosnia and Herzegovina's stability and integration into Europe through rule of law reform.

British Embassy Podgorica (R039) – Capacity-building to address the rule of law in Montenegro.

British Embassy Podgorica (R040) – Strengthening rule of law in Montenegro through codification of civil law.

Regional Cooperation Council (R042) – Preparation and translation and proofreading of the handbook on freedom of expression under ECHR into Bosnian-Croatian-Montenegrin-Serbian (BCMS), Albanian and Macedonian.

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

International Organisation for Migration (R044) – Production and promotion of a handbook and comprehensive on-line course on rights to asylum for the use by domestic practitioners

Foreign & Commonwealth Office (R046) - Ensuring compliance and implementation of key standards and reforms within Western Balkans jurisdictions.

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

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

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2020

13. MOVEMENT IN FUNDS (Continued)

Phillip King Charitable Trust (R1002) – Supporting plans linked to the AIRE Centre's 25th Anniversary event.

Foreign & Commonwealth Office (R1003) – Delivering practical support to UK Nationals and their family members ("UKNs") to help them complete the process of registering/applying for a new residence status in their host EU / EFTA state in the context of EU Exit.

Greater London Authority (R1004) – European outreach activities to support groups at risk of marginalisation to register under the EU Settlement Scheme

Description, nature and purpose of unrestricted funds:

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

14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Net current assets	229,680	75,607	305,287
	<u>229,680</u>	<u>75,607</u>	<u>305,287</u>

Analysis of net assets between funds - previous year

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Net current assets	134,981	51,129	186,110
	<u>134,981</u>	<u>51,129</u>	<u>186,110</u>

15. PENSION

The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,415 (2019 - £1,927). Contributions totalling £757 (2019 - £nil) were payable to the fund at the year end and are included in creditors.

16. RELATED PARTY TRANSACTIONS

Details of transactions with trustees and senior management are in note 8. There are no other related party transactions.