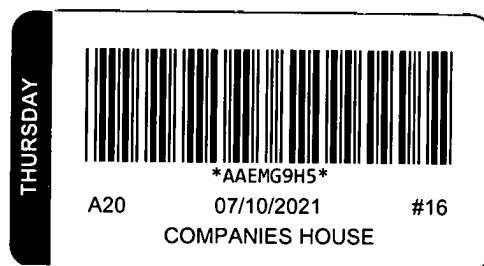


Charity Registration No. 1098788

Company Registration No. 04644642 (England and Wales)

AMERA INTERNATIONAL LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021



AMERA INTERNATIONAL LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M A Lewis
Ms F J Cameron
Ms S Dobbie
Ms A Johnson
Ms G Denizi

Charity number

1098788

Company number

04644642

Registered office

The Mill House
Boundary Road
Loudwater
High Wycombe
Buckinghamshire
HP10 9QN

Independent examiner

Azets Audit Services
The Mill House
Boundary Road
Loudwater
High Wycombe
Bucks.
HP10 9QN

AMERA INTERNATIONAL LIMITED

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AMERA INTERNATIONAL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2021

The trustees present their report and financial statements for the year ended 31 January 2021.

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 governing document, 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

AMERA International advocates for the development of legal aid for refugees globally. We do this by supporting refugees in their search for solutions by assisting and encouraging organisations globally to offer pro bono legal advice. AMERA International's current focus is on providing infrastructural support to refugees, and legal aid providers, lawyers and NGOs working with refugees, as follows:

- We manage and run a website, Rights in Exile – at www.refugeelegalaidinformation.org, which provides a one-stop shop of resources for legal aid providers and refugees based across the globe.
- We promote an online case management software called Refugee Information Processing System (RIPS) – used by NGOs and lawyers to provide a cloud-based case management system for handling refugee cases.
- We seek to strengthen the capacity of lawyers and paralegals in matters relating to forced migration and law affecting refugees globally.

Public benefit

Public benefit as set out in the Charity Commission's general guidance on public benefit in regards to the promotion of human rights is taken into account in planning the activities of AMERA. The Trustees believe there is clear public benefit derived from these activities which are consistent with our charitable objects.

Significant activities

We support partners all over the world to develop pro bono legal aid and provide advice and assistance on matters relating to asylum, refugee status determination, resettlement of refugees and family reunification, and more in locations where refugee status determination is individually determined.

In January 2020, AMERA took over day to day running and management of the Rights in Exile (RiE) Programme's online platform: www.refugeelegalaidinformation.org. This was a significant move for AMERA and continued as a key focus with the appointment in September 2020 of an RiE programme coordinator on a part-time contract. The role took charge of the day-to-day running and development of the resource. We also engaged valuable help from interns and volunteers.

AMERA INTERNATIONAL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Achievements and performance

Rights in Exile Programme

Since AMERA acquired all responsibility to manage, update and invest in the Rights in Exile (RiE) programme, we have been working hard to further develop this already well-respected and established 'one-stop shop' of resources for legal aid providers and refugees with global reach. The overwhelming majority of the world's refugees will remain in the 'Global South'. Most refugees fail to enjoy access to the rights to which they are entitled under the 1951 Refugee Convention. They are in need of many things, but AMERA International concentrates on refugees' dire need of legal assistance to help them claim their rights.

We also support efforts to advocate for the provision of these rights, and for structural changes in the protection policies and practices of host countries and of the offices of UNHCR. While there are still huge gaps in the provision of legal services, there are a growing number of refugee legal aid lawyers/paralegals and advocates working to enhance the protection of refugees. For these persons to work effectively, however, they need specialised knowledge and access to up-to-date and accurate information about refugee law issues and situations in countries of origin. Our main instrument of communication and 'activism' is via our information portal, www.refugeelegalaidinformation.org.

This programme was established to provide such knowledge in an accessible way and to nurture the growing refugee legal aid and advocacy movement. The website we are building and developing www.refugeelegalaidinformation.org – providing, in one place, comprehensive information on many of the legal issues that arise during the process of providing advice and assistance to refugees. It is aimed at both NGOs providing refugee legal aid advice and refugees looking for help and advice with their asylum applications. The portal includes details of country-of-origin experts for building an asylum claim, and - where they exist and we can locate them - addresses of legal aid providers across the globe.

While continuing to develop the website under the leadership of the new programme coordinator, it is widely already acknowledged as a unique and invaluable resource for legal aid professionals and advocates. The website has been instrumental in helping lawyers make successful interventions on behalf of the refugees they represent in particularly difficult cases. (See www.refugeelegalaidinformation.org/special-issues for more details). The website also includes resources for refugees who do not have access to a lawyer: www.refugeelegalaidinformation.org/refugee-resources

The portal has specifically been designed to be low-bandwidth-friendly so it is accessible for those with slow internet connections.

The list-serv: connecting legal aid providers across the globe

Our moderated list-serv is a simple and effective tool that allows legal advisers to exchange anonymous case-information, consult each other for advice and discuss intervention strategies. Getting lawyers to talk to/with each other across national boundaries, sharing information, exchanging ideas to solve mutual problems and the like is a major priority of our website.

Advocacy

During the year ended 31 January 2021, AMERA continued its engagement in international membership organisations - including EuroMed Rights and EuroMed's Migration and Asylum Working Group and International Council of Voluntary Agencies.

Due to Covid we did not attend the usual UNHCR-NGO consultations. AMERA also has consultative status with ECOSOC, through the NGO Branch UN DESA, which provides access to the various human rights mechanisms of the United Nations.

Cooperation with Queen Mary University of London

Since 2019 AMERA has enjoyed an internship collaboration with Queen Mary University of London (QMUL). Each year we provide two internship placements to law students from QMUL, which is part of the university's academic module called 'Migration and Asylum Law through Practice'. AMERA provides close supervision that allows students to apply their knowledge in refugee law through different responsibilities and learn how a small refugee charity with international reach operates. This partnership with Queen Mary is ongoing.

In January to March 2020, we had one QMUL intern and September to December 2020 two other interns joined us.

AMERA INTERNATIONAL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

Recruitment drive to appoint new trustees

At the start of 2020, the board authorised and implemented a plan for regular trustee term limits and rotation, so new trustees could be regularly and systematically recruited, allowing older trustees to rotate off the board after two terms. We undertook a recruitment process in spring/early summer 2020, which yielded many good quality applications and resulted in two new trustees joining in August 2020 and another new one in November.

With the addition of the three new trustees, four older trustees rotated off the board between November 2020 and January 2021. The board chair conducted a handover process to the incoming chair, which was completed in April 2021, and the outgoing chair then rotated off the board in April.

Recruitment drive to increase AMERA membership

We received many high-quality applications from people wishing to become trustees, and because there was limited space on the board, it was decided to invite some of the highly qualified applicants who were not shortlisted as trustees to become members. After a detailed recruitment drive, in October 2020 at least 20 new members joined – many of whom attended our online Annual General Meeting on 30th January 2021.

Refugee Information Processing System

In 2019/2020, interns worked on the RIPS programme in cooperation with the University of Reading. In February/March 2020, RIPS was selected as finalist for Ockenden International Prize. More here: <https://www.ockendenprizes.org/2020-prizes/>

In the spring we spoke to a solicitor to find out how to formalise the relationship between the software provider of RIPS (Applied Network Solutions) and AMERA and discussed possible ways forward. In the summer we contracted a business consultant to do a feasibility study looking at the best way to market RIPS and establish a sustainable model. A report was completed in November 2020 and through November and December board discussions ensued about the best way forward.

At a meeting held on January 13th 2021, it was agreed that AMERA was not in a position to continue the RIPS programme but it would continue to support the software provider, ANS, in promoting RIPS to our stakeholders, where possible.

Change of Memorandum of Association and Articles of Association

We changed the above to ensure digital meetings without video are possible and updated references to Companies Acts – and duly informed Companies House and Charity Commission.

Financial review

Our total income was £150 compared to £4,932 in 2019-20, and our expenditure was £27,349 compared to £23,114 in 2019-20. The balance sheet for the charity shows net assets of £110,050 compared with £137,249 in the previous year.

Reserves policy

AMERA sets aside reserves in order to protect the future operation of the charitable company from the effects of any unforeseen variations in its income and/or unforeseen increases in costs and to ensure that the charity can meet the costs of closure or wind-down and to meet any unforeseen liabilities for employment or other claims not covered by insurance. The target for unrestricted reserves is six months of running costs.

At 31st January 2021 the amount of free reserves in the General Fund amounted to £110,040.

Principal funding sources

During this period AMERA received funding from individuals and corporates.

Risk management

The major risks to which the charity is exposed, as identified by the Trustees, are reviewed on an annual basis. The Board of Trustees will take all necessary actions to mitigate any new risks that result from this assessment.

AMERA INTERNATIONAL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee (England and Wales), incorporated on 22nd January 2003 and registered as a charity on 29th July 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

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:

Mrs T Dilling	(Resigned 24 April 2021)
Mr M D Jones	(Resigned 30 January 2021)
Mr M A Lewis	
Mr Z S Z Mobariz	(Resigned 22 January 2021)
Mr O G Tringham	(Resigned 30 January 2021)
Mr D S G D Johnston	(Resigned 7 November 2020)
Ms F J Cameron	
Ms S Dobbie	(Appointed 6 August 2020)
Ms A Johnson	(Appointed 6 August 2020)
Ms G Denizi	(Appointed 7 November 2020)

Recruitment and appointment of new trustees

Under the Articles of association, membership shall be open to anyone, whom the Trustees, by a majority vote, agree will further the aims of the charity.

Organisational structure

The AMERA Board of Trustees has no subcommittees.

Induction and training of new trustees

AMERA has no policy for the induction and training of individual Trustees, however an individual introduction to cover all aspects of the organisation is provided to each Trustee. Trustees also participate in ongoing activities to develop and evaluate the board's ways of working and performance.

The board of AMERA manages the business of AMERA and exercises all the powers of the Charity. The board seeks to ensure that all activities are within UK law and agreed charitable objectives. Its work includes oversight of strategic direction and agreeing financial plans.

AMERA INTERNATIONAL LIMITED

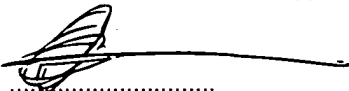
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

Related parties

Over the year AMERA has worked with several partner organisations and membership organisations in order to enhance provision of service to their clients, these include:

- **St Andrew's Refugee Services** , Cairo, Egypt - Provision of legal aid for refugees as well as education for refugee children
- **Refugee Law Project** , Kampala, Uganda - empowering refugees, asylum seekers, deportees, internally displaced people and host communities in Uganda to enjoy their human rights
- **International Council of Voluntary Agencies** - representation as member
- **EuroMed Rights** - participation in Migration and Asylum Working Group
- **UN High Commissioner for Refugees** - participation at UNHCR NGO consultations
- Consultative status on the **United Nations Economic and Social Council (ECOSOC)**

The trustees' report was approved by the Board of Trustees.



.....
Ms A Johnson

Dated: 29 September 2021
.....

AMERA INTERNATIONAL LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AMERA INTERNATIONAL LIMITED

I report to the trustees on my examination of the financial statements of Amera International Limited (the charity) for the year ended 31 January 2021.

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 (the 2006 Act).

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

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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; 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 accounts 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.



P C Laird FCCA
Azets Audit Services

The Mill House
Boundary Road
Loudwater
High Wycombe
Bucks.
HP10 9QN

Dated: 05/10/2021

AMERA INTERNATIONAL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies		-	10	10	189	1,143	1,332
Charitable activities	2	-	-	-	3,600	-	3,600
Other income	3	140	-	140	-	-	-
Total income		140	10	150	3,789	1,143	4,932
<u>Expenditure on:</u>							
Charitable activities	4	25,546	1,748	27,294	22,862	-	22,862
Other	8	55	-	55	216	36	252
Total resources expended		25,601	1,748	27,349	23,078	36	23,114
Net outgoing resources before transfers		(25,461)	(1,738)	(27,199)	(19,289)	1,107	(18,182)
Net outgoing resources before transfers		(25,461)	(1,738)	(27,199)	(19,289)	1,107	(18,182)
Gross transfers between funds		7,650	(7,650)	-	-	-	-
Net expenditure for the year/ Net movement in funds		(17,811)	(9,388)	(27,199)	(19,289)	1,107	(18,182)
Fund balances at 1 February 2020		127,851	9,398	137,249	147,140	8,291	155,431
Fund balances at 31 January 2021		110,040	10	110,050	127,851	9,398	137,249

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AMERA INTERNATIONAL LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	9	255		252	
Cash at bank and in hand		111,858		138,738	
		<u>112,113</u>		<u>138,990</u>	
Creditors: amounts falling due within one year	10	(2,063)		(1,741)	
Net current assets			<u>110,050</u>		<u>137,249</u>
Income funds					
Restricted funds	11		10		9,398
Unrestricted funds			110,040		127,851
			<u>110,050</u>		<u>137,249</u>

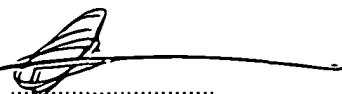
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2021.

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 29 September 2021



Ms A Johnson
Trustee

Company Registration No. 04644642

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

Charity information

Amera International Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Mill House, Boundary Road, Loudwater, High Wycombe, Buckinghamshire, HP10 9QN, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". 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 applying FRS 102 Update Bulletin 1 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 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.

1.4 Incoming resources

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.

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

2 Charitable activities

	Income for Internship Placements 2020 £
	Income for Internship Placements 2020 £
University of Reading and Santander	3,600

3 Other income

	Unrestricted funds 2021 £	Total 2020 £
Bank Compensation	140	-

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

4 Charitable activities

	Provision of office	Travel costs	Admin costs	Donations paid	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Subscriptions	-	-	601	-	601	977
Payments to Interns	-	101	-	-	101	3,557
Sundries	-	-	609	-	609	352
Donations paid	-	-	-	1,748	1,748	-
Travel and subsistence	-	40	-	-	40	2,454
	-	141	1,210	1,748	3,099	7,340
Share of support costs (see note 5)	-	-	22,425	-	22,425	13,782
Share of governance costs (see note 5)	1,770	-	-	-	1,770	1,740
	1,770	141	23,635	1,748	27,294	22,862
Analysis by fund						
Unrestricted funds	1,770	141	23,635	-	25,546	22,862
Restricted funds	-	-	-	1,748	1,748	-
	1,770	141	23,635	1,748	27,294	22,862
For the year ended 31 January 2020						
Unrestricted funds	1,740	6,011	15,111	-		22,862

5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Consultancy	22,425	-	22,425	13,782	-	13,782
Independent examination fee	-	1,770	1,770	-	1,740	1,740
	22,425	1,770	24,195	13,782	1,740	15,522
Analysed between Charitable activities	22,425	1,770	24,195	13,782	1,740	15,522

6 Trustees

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

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

8 Other

	Unrestricted funds 2021	Restricted funds 2021	Total 2021 £	Total 2020 £
Other expenditure, including Just Giving charges & Paypal charges	55	-	55	252
	55	-	55	252
For the year ended 31 January 2020	216	36		252

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	255	252

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	292	-
Accruals and deferred income	1,771	1,741
	2,063	1,741

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Balance at 1 February 2019	Incoming resources	Resources expended	Balance at 1 February 2020	Incoming resources	Resources expended		31 January 2021
	£	£	£	£	£	£	£	£
BPRM Grant	7,680	-	-	7,680	-	-	(7,680)	-
St Andrews Refugee Services	537	793	(27)	1,303	-	(1,318)	15	-
Refugee Law Project - SGBV	-	250	(6)	244	-	(244)	-	-
Refugee Law Project- Uganda	-	-	-	-	10	-	-	10
Refugee Law Project	74	100	(3)	171	-	(186)	15	-
	<u>8,291</u>	<u>1,143</u>	<u>(36)</u>	<u>9,398</u>	<u>10</u>	<u>(1,748)</u>	<u>(7,650)</u>	<u>10</u>

Purposes of Restricted Funds:

BPRM provide funds to cover legal aid and psychosocial support project costs in Egypt.

STARS provides legal aid and psychosocial support from Cairo.

RLP provides legal aid and psychosocial support in Uganda.

Transfers between Funds

The transfer of £7,680 from restricted funds to unrestricted funds has arisen due to the completion of the BPRM project assigned to the grant income. All conditions of the grants have been satisfied and all unspent money returned. The trustees consider the remaining monies are unrestricted.

AMERA INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 January 2021 are represented by:						
Current assets/ (liabilities)	110,040	10	110,050	127,851	9,398	137,249
	<u>110,040</u>	<u>10</u>	<u>110,050</u>	<u>127,851</u>	<u>9,398</u>	<u>137,249</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).