



**the3million Ltd**

**A company limited by guarantee**

**Directors' Annual Report  
and Unaudited Financial Statements  
for the Year Ended 31 March 2023**

**Company Number: 11083851**



<b>Contents</b>	<b>Pages</b>
Report of the Directors	3 - 11
Legal & Administrative Information	12 – 13
Statement of Income	15 – 16
Balance Sheet	17
Notes to Financial Statements	18 - 29

# Directors' Annual Report

The directors present their report and the financial statements of the company for the year ended 31 March 2023.

## Objectives and Activities

### Objects of the Company

The principal activity of the company is for the public benefit. We updated our company objects in March 2022 to reflect the evolution of our main operations:

- A. To advance the education and training of the public on all aspects of the law and related subjects pertaining to EU citizens\* in the UK;
- B. To promote good citizenship by educating EU citizens in the democratic and political process and by encouraging their participation in that process;
- C. To promote the sound administration of the law as it affects EU citizens in the United Kingdom;
- D. To promote social inclusion for the public benefit;
- E. To promote any other benevolent or philanthropic purpose for the benefit of EU citizens and other migrants in the UK and their family members.

\* We call our beneficiaries EU citizens, which is a shorthand for citizens of one of the member states of the European Union or the European Economic Area or Switzerland, and their non-EU family members or dependents.

### Vision

Our vision is a world where EU citizens thrive, fully exercise their rights and enjoy an equal voice in UK society.

### Our mission

We believe that in order for EU citizens to thrive in the UK, the country's immigration system must change. We contribute to this change through:

- Increasing EU citizens' agency, awareness and ability to influence by providing information about rights and mobilising communities
- Shifting public narratives about EU citizens in the UK through strategic communications and storytelling through lived experience
- Developing learning and sharing through research and publications

- Influencing policy and legal frameworks through campaigning, community organising, advocacy and strategic litigation.

## **Activities**

the3million is the largest grassroots organisation for EU citizens in the UK, formed after the 2016 referendum to protect the rights of people who have made the UK their home.

We are a not-for-profit organisation. We incorporated in November 2017 as a limited company by guarantee and we currently have a board of 8 directors, an operational team of 9 employees, a network of up to 40 volunteers and a Facebook forum with over 45,000 members.

We have established ourselves as the main organisation representing the interest of EU citizens in the UK, with access to UK and EU institutions. We are viewed as a trusted advisor by NGOs and other stakeholders and are active members of several alliances and networks.

## **Our values**

- Inclusion: We value diversity and feel enriched by differences. We recognise, respect and build trust with each other.
- Integrity: We are truthful and transparent. We ensure a safe environment.
- Accountability: We learn from our mistakes and take responsibility.
- Non-judgmental: We express empathy, support and acceptance of everyone, regardless of who they are.
- Equal worth: We respect human beings; we strive towards fairness.
- Challenging power: We encourage everyone to both speak up and to listen.
- Change: We are prepared to change. Change is continuous and we believe in self-reflection.
- Justice: We work towards fairness and equity.

## **Our impact (April 2022 - March 2023)**

As more time passes from the Brexit referendum and the deadline to the EU Settlement Scheme, repercussions on EU citizens' rights in the UK are escalating, as we all live under the hostile environment that all migrants are subjected to.

In 2022 - 2023, we have continued to campaign for our rights, with a renewed focus on combating injustice and empowering marginalised communities to have their voices heard.

We have unearthed systemic problems related to the digital-only immigration status, leaving people without proof of their status. We revealed how hundreds of thousands of people waiting in limbo for decisions on their applications are experiencing difficulties at work, and accessing services and housing.

As we have pushed back against the hostile environment, our strategy of getting EU citizens' voices heard through media engagement, advocacy, community organising and strategic litigation has produced clear successes.

#### **Keeping EU citizens' issues on the agenda**

We supported EU citizens who experience issues applying for, or proving, their status to have their voices heard in the media, keeping the issue on the agenda. Many spoke out about the huge impact the wait for immigration status has had on their lives, including losing employment opportunities, having difficulties securing tenancies, and being faced with fraught travel. We unearthed injustice, leading to individual cases being resolved, and systemic issues being better understood by the general public and by decision makers. Our spokespeople advocated for a fair and compassionate immigration system for all.

We delivered a campaigning programme for 12 EU citizens from diverse backgrounds living across the country. They shared their own stories and opinion pieces about identity, belonging and being a migrant in the UK post-Brexit, and had their voices heard through International Migrants Day 2022.

#### **Informing EU citizens about their rights**

We reached more than 127,000 people through our website, social media channels, and webinars, informing EU citizens of their rights through comprehensive, accurate and accessible information. On average, we provided information directly (and signposted to support) to 30 citizens' queries per week through direct contact by email.

#### **Advocating for EU citizens' rights**

We produced detailed reports on EU citizens' rights, ensuring MPs, parliamentary groups, House of Lords committees, non-governmental institutions, the EU Commission and Parliament, and other stakeholders have a thorough understanding of EU citizens' experiences and problems.

We wrote 23 letters to the government, raising systemic issues affecting EU citizens in the UK. Our advocacy and constant engagement and communication, primarily with the Home Office, but also with the DWP, airlines and non-governmental institutions, made change happen for citizens.

#### **Removing barriers to citizenship**

Consistent campaigning efforts throughout the years have led to Comprehensive Sickness Insurance no longer being a requirement for students and self-sufficient people when applying for British citizenship. This requirement led to people being denied citizenship, welfare, and being removed from the UK (unable to benefit from greater protections if they had periods of self-sufficiency in their immigration history, but not CSI). Mobilising EU citizens on this issue for over two years, this was a huge victory for the3million - with the European Court of Justice agreeing with our interpretation that access to the NHS qualifies as CSI. Our campaigning has also led to the Passport Office offering compensation to people previously refused because their parent did not hold CSI.

#### **The implementation of the Withdrawal Agreement being closely and transparently monitored through discussions between the UK and the EU**

Our detailed understanding of EU citizens' issues has contributed to the EU UK Specialised Committee on Citizens' Rights being informed about emerging issues for EU citizens in the UK. Issues we raise are analysed and debated at the highest level, and our participation in this forum has led to informed, agile and topical scrutiny.

### **Fixing the digital-only immigration status**

We systematically brought attention to issues caused by the digital-only nature of the EU Settlement Scheme and its View and Prove system. In the run up to April 2022, the date from right-to-work and right-to-rent checks were expanded to all migrants having to prove their status digitally, we raised awareness of the system's flaws and warned against the repercussions of this expansion.

Research and advocacy have led to a fully fledged proposal for an alternative, using QR codes to provide a physical back-up of immigration status, and to protect against invasive data gathering practices. Raising problems caused by the digital-only system has led to successes in establishing a forum through which the Home Office consistently engages on these problems, seeking resolution and giving a platform to organisations from the migration system to raise emerging issues.

### **Securing the rights of people with pre-settled status**

We warned the Home Office that people losing their right to live in the UK if they don't convert their pre-settled status to settled status within 5 years of being granted status was against the Withdrawal Agreement.

We intervened in the lawsuit launched by the Independent Monitoring Authority against the Home Office, and were successful in avoiding this cliff-edge for 2.1m people.

People with pre-settled status are in the process of having the expiry date of their status extended by 2 years. We're proud this has come into place due to our consistent advocacy and campaigning efforts, and we continue to advocate for fair measures which ensure no one loses their rights unjustly.

### **Getting access to justice for marginalised EU citizens**

Through our community lawyering programme, we gained insights into the post-Brexit reality of marginalised and disadvantaged groups of EU citizens in the UK. We worked with immigration solicitors and supported EU citizens with pending applications who have been released from immigration detention to access legal support. Our research revealed the significant impact of delays in the EU Settlement Scheme, issues around proving digital-only status, and access to advice and representation, as well as lack of access to housing and employment rights. In addition, people's lack of access to welfare has emerged as a priority campaign focus, as a majority of people we supported were at risk of destitution due to their immigration status.

## **Grants and External Contracts**

### **Active grants awarded in prior years**

- **Esmée Fairbairn Foundation - £160,133 (July 2021, over three years)**  
Grant funding for delivering engagement and community organising activities, with a youth focus.
- **Barrow Cadbury Trust - £50,000 (October 2021, over two years)**  
Grant funding communications activities, including media work and storytelling of the lived experience of EU citizens in the UK.

- **Justice Together Initiative - £123,432 (February 2022, over three years)**  
Community lawyering project, delivering access to justice activities through community organising led by EU citizens with lived experience.
- **Joseph Rowntree Charitable Trust 2, 4 - £133,200 (June 2020, over two years)**  
Grant funding for communications, research, policy and advocacy work.
- **Paul Hamlyn Foundation 1 - £150,000 (August 2020, over two years)**  
Grant to develop the research, policy and communications work of the3million.
- **Unbound Philanthropy 2 - £100,000 (December 2020, over two years)**  
Grant to develop the research, policy and communications work of the3million.

**New grant funding awarded in year ending March 2023**

- **Paul Hamlyn Foundation 2 - £208,000 (July 2022, over three years)**  
Renewal of grant to develop the research, policy and communications work of the3million.
- **GLA ShoutOut UK - £9,995 (August 2022, over one year)**  
Contract to deliver information and community engagement session about voting system changes to EU citizens' communities.
- **Legal Education Fund - £99,000 (October 2022, over three years)**  
Grant funding research and advocacy on the digital immigration system.
- **European Union - € 276,622.35 (October 2022, over two years)**  
Grand funding the implementation of the action: "Building a new relationship with the United Kingdom", including engagement and campaigning activities.
- **Unison - £2,000 (November 2022, over one year)**  
Grant to deliver *Stories for Change*, a campaigning programme for EU citizens.
- **Joseph Rowntree Charitable Trust 5 - £38,500 (November 2022, over one year)**  
Renewal of grant funding for communications, research, policy and advocacy work.
- **Unbound Philanthropy 3 - £100,000 (December 2022, over two years)**  
Renewal of grant to develop the research, policy and communications work of the3million.
- **ILPA Strategic Legal Fund - £6,943 (August 2022)**  
Funding to cover our legal costs of intervening on the IMA's legal challenge to the EU Settlement Scheme.

## **Fundraising**

the3million is funded exclusively through grant funding and individual giving.

The company does not buy or sell data, engage in telephone fundraising, cold mailing or outsource fundraising to external organisations. The decision not to engage in the aforementioned is taken in order to protect vulnerable people and members of the public from unacceptable behaviour related to fundraising, such as: unreasonable intrusion into a person's privacy; unreasonable persistent and undue pressure on a person to give money or donation in kind.

## **Strategic plans for the future**

We aim to build a positive narrative about migration, based on lived experience of EU citizens, to inform public attitudes towards migration and support decision-makers and influencers to build a policy and legal framework based on the principles of compassion, fairness, accessibility, efficiency and respect for human rights.

Our strategic aims are:

### **1. Provide quality information and referral pathways for people to have access to the support they need.**

EU citizens who have migrated to the UK need access to justice and support, so their immediate needs are met and they can settle, integrate, thrive and contribute to life in the UK. Our focus is on providing information to increase the knowledge of rights among EU citizens. We develop strong relationships with advice providers and signpost people to high quality, affordable or free legal advice for those with insecure immigration status, and those at risk of destitution, experiencing barriers to accessing welfare support. We empower those who experience difficulties accessing justice, build communities, skills and knowledge, and support emerging leaders to influence for change.

Objectives:

- Providing quality information about EU citizens' rights focused on emerging issues, informed by a robust flow of information led by our community.
- Embedding strong referral pathways to service providers, especially on immigration and welfare advice.
- Providing opportunities to build community and develop a deep understanding of the issues affecting EU citizens and how to influence change.

### **2. Tackle injustice and breaches of migrants' rights by changing legislation, policy and processes**

The role of the3million in the migration sector is to galvanise EU citizens to build power from the ground up and stand for a fair and compassionate immigration system for all.

Through organising EU citizens with lived experience of the hostile environment to campaign for solutions which benefit our communities, and all migrants, we are uniquely positioned to work with partners in the migration sector towards systemic change. The importance of citizens' experiences of the immigration system underlines all of our research, providing a strong evidence base from which to advocate for reform. Through all of our campaigns, we propose solutions which benefit all.

Objectives:

- Further building our analytical capacity, providing robust evidence to inform policy, advocacy, campaigning and strategic litigation.
- Leading campaigns and programmes with people with lived experience at their heart, supporting people to mobilise in their community and campaign on issues affecting them.

- Working in partnership with networks of organisations in the migration sector on campaigns affecting all migrants.

### **3. Develop and empower EU citizens' networks across the UK to build people power.**

In order to achieve our campaign objectives, we need to build resilient, knowledgeable and caring networks of EU citizens ready to build power from the ground up and hold the government to account in a sustainable and empowering way, making policy and narrative change happen.

Our objectives:

- Mobilising EU citizens through Common Ground engagement and outreach activities focused on our shared identity as migrants in the UK post-Brexit, celebrating our achievements, contribution and cultures.
- Building people power through community organising, supporting EU citizens in developing their leadership skills to become effective organic community leaders. Organise EU citizens in their communities to end hostility against all migrants.
- Launching and developing a sustainable national EU citizens' network, supporting community leaders across the country to take collective action, providing opportunities for upskilling through coaching and training.
- Supporting the most marginalised of our community to speak out and have access to justice. Connecting people with lawyers, enabling people with lived experience to set priority and direction in strategic litigation and campaign actions.

### **4. Operate a purposeful and well resourced organisation.**

To achieve our goals, the3million's values need to also shine through in the way we operate internally. Our focus on embedding anti-oppression practices also relates to our systems, policies and processes, fostering a culture of transparency, accountability and inclusion.

Our objectives:

- Prioritising transparency to create clarity, trust and accountability.
- Strengthening our fundraising capacity to ensure a sustainable, diverse income strategy and secure the funds we need to deliver our strategy.
- Investing in and prioritising the wellbeing of staff, campaigners and volunteers, focusing on nurturing a culture of care and collaboration within all teams.
- Ensuring our infrastructure, systems, policies and processes are effective and support good governance.

## **Financial Review**

The company's financial results for the year to 31 March 2023 are set out in detail in the attached financial statements.

The income of £306,058 (2021/22 - £371,969) includes donations of £43,794 (2021/22 - £53,878).

Grant Income from Trusts and Foundations totalled £258,462 (2021/22 - £307,245).

Expenditure for the year to 31 March 2023 was £317,569 (2021/22 - £354,135)

As of 31 March 2023, the company's net assets were £18,122 (2022 - £29,633).

## **Reserves Policy**

In general, reasons why charities and not-for-profit organisations hold reserves can be summarised as follows:

- To provide a level of working capital that protects the continuity of the work undertaken by the organisation.
- To provide a level of funding for unexpected opportunities.
- To provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The aim of this policy is to maintain Free Reserves in Unrestricted Funds at a level which equates to approximately three months of operational expenditure.

The board of directors consider that this level would provide sufficient funds to respond to situations described in the first paragraph and ensure that support and governance costs are covered.

Free Reserves is defined as the net assets allocation to unrestricted reserves less fixed assets allocation to unrestricted reserves.

As of 31 March 2023, the company's free reserves were £15,520 (2022 - £28,309). Three months of operational expenditure is approximately £79,000. The company is making concerted efforts to build the Free Reserves up to the required level.

## **Structure, Governance and Management**

### **Governing Document**

The company was founded and incorporated in 2017 and established under Memorandum of Association which set the objects and powers of the company and is governed under its Articles of Association. The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

### **Recruitment and appointment of Directors**

There shall be at least three Directors. Directors can appoint new Directors for a term of three years, which may be renewed by a decision of the Directors for a further term of three years.

Directors may resign but only if at least three Directors remain in office after such resignation has taken effect. Directors can resolve to remove a Director from office if they fail to attend three consecutive meetings of the Directors.

### **Staffing Structure**

CEO (until 31 Dec 2022)  
2 x Interim Co-CEOs (from January 2023)  
Communications and Policy Assistant (from March 2023)  
Head of Policy and Advocacy  
Policy and Research Officer  
Communications Manager  
Campaigns Organiser (from January 2023)  
Project Manager - Common Ground (from March 2023)  
Finance Manager  
Finance Manager (Maternity Cover)

### **Volunteers**

The organisation was born out of the grassroots and all activities were delivered by volunteers at the start of the3million before it incorporated in November 2017. Volunteers have remained important to the3million and make over half of the members of the Steering Committee. They are used in various capacities to contribute to the activities described above. For example, they are active campaigners and they administer and moderate our Facebook group the Forum for EU citizens, vetting new members and moderating the content of posts and comments to respect people's rights and our organisational values. They also manage our Freedom of Information request process, which feeds significant information into the research, policy and advocacy work. They contribute to the online follow-up interviews of people who are reporting issues to the3million and support specific projects such as the anti-oppression project.

### **Remuneration**

All directors give their time freely and no directors received remuneration in the year. Volunteers are reimbursed for essential expenses only.

## Company Information

### Constitution

The company was founded and incorporated in 2017, a company limited by guarantee governed by its Memorandum and Articles.

Company Number: 11083851

#### Directors

The following served as director during the year and since the end of the year

Director Name	Appointed	Office / Resignations
Axel Antoni	09 Nov 2019	Director
Martino Corazza	09 Sep 2021	Chair
Pramila Kaur	14 Mar 2018	Director
Fizza Afsheen Karim Qureshi	11 Jun 2020	Director
Katia Widlak	27 Nov 2017	Director
Syedun Noor	17 Oct 2023	Director
Stoilka Petkova Figg	17 Oct 2023	Director
Felix Hebblethwaite	27 Oct 2023	Director
Snjezana Bokulic	09 Sep 2021	Resigned: 7 Jun 2023
Isabelle Bramble	09 Sep 2021	Resigned: 29 Nov 2022
Germana Canzi	14 Mar 2018	Resigned: 30 Jun 2022
Alessia Rinaldi	09 Sep 2021	Resigned: 5 Sep 2023
Eloise Todd	14 Jul 2020	Resigned: 14 Apr 2023

Key Management Personnel & CEO	Andreea Dumitrache and Monique Hawkins
Registered Office	124 City Road London EC1V 2NX
Bankers	National Westminster bank plc 135 Bishopsgate London EC2M 3UR
Accountants	Burton Sweet Limited Chartered Accountants The Clock Tower Farleigh Court Old Weston Road, Flax Bourton Bristol, BS48 1UR

### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

### **Declaration**

The directors declare that they have approved the directors' report above.

Signed on behalf of the company's directors:

*Axel Antoni*

**A Antoni**

**Director**

**Date: 18 December 2023**

**the3million Ltd**

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of the3million Ltd – 31 March 2023**

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**Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of the3million Ltd for the year ended 31 March 2023 as set out on pages 15 to 29 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of the3million Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the3million Ltd and state those matters that we have agreed to state to the Board of Directors of the3million Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the3million Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that the3million Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of the3million Ltd.

You consider that the3million Ltd is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the accounts of the3million Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

*Burton Sweet Limited*

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Burton Sweet Limited  
Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road, Flax Bourton  
Bristol  
BS48 1UR  
18 December 2023

**THE3MILLION LTD****STATEMENT OF INCOME AND RETAINED EARNINGS****YEAR ENDED 31 MARCH 2023**

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	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
Turnover		306,058	371,969
Cost of Sales		(5,994)	(5,900)
Gross surplus		<u>300,064</u>	<u>366,069</u>
Administrative expenses		<u>(311,575)</u>	<u>(344,145)</u>
Operating surplus		<u>(11,511)</u>	<u>21,924</u>
Interest payable and similar charges		<u>-</u>	<u>(3)</u>
Surplus before tax	<b>8</b>	(11,511)	21,921
Taxation		<u>-</u>	<u>(4,087)</u>
Surplus for the financial year		(11,511)	17,834
Retained earnings brought forward		29,633	11,799
Retained earnings carried forward		<u><u>18,122</u></u>	<u><u>29,633</u></u>

The entity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the entity are classed as continuing.

**The notes on pages 18 to 29 form part of these financial statements**

**THE3MILLION LTD**  
**STATEMENT OF INCOME**  
**YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	46,577	255,679	302,256	361,123
Activities	4	3,802	-	3,802	10,846
<b>Total turnover</b>		<u>50,379</u>	<u>255,679</u>	<u>306,058</u>	<u>371,969</u>
<b>Expenditure on:</b>					
Raising funds	5	14,875	-	14,875	22,884
Activities	6	52,327	250,367	302,694	331,251
<b>Total expenditure</b>		<u>67,202</u>	<u>250,367</u>	<u>317,569</u>	<u>354,135</u>
<b>Net income/(expenditure)</b>	8	(16,823)	5,312	(11,511)	17,834
<b>Transfers</b>	13	5,312	(5,312)	-	-
<b>Net movement in funds</b>		<u>(11,511)</u>	<u>-</u>	<u>(11,511)</u>	<u>17,834</u>
<b>Total funds at start of year</b>	13	29,633	-	29,633	11,799
<b>Total funds at end of year</b>	13	<u>18,122</u>	<u>-</u>	<u>18,122</u>	<u>29,633</u>

The entity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the entity are classed as continuing.

The notes on pages 18 to 29 form part of these financial statements

**THE3MILLION LTD****BALANCE SHEET****AS AT 31 MARCH 2023****Company number: 11083851**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	2,602	1,324
<b>Current assets</b>			
Debtors	11	50,342	22,834
Cash at bank and in hand		258,598	155,689
		<u>308,940</u>	<u>178,523</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	12	(293,420)	(150,214)
<b>Net current assets</b>		<u>15,520</u>	<u>28,309</u>
<b>Net assets</b>		<u><u>18,122</u></u>	<u><u>29,633</u></u>
<b>Reserves</b>			
Retained earnings	14	18,122	29,633
		<u><u>18,122</u></u>	<u><u>29,633</u></u>

For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved and authorised by the Board on 18 December 2023 and signed on its behalf by:

*Axel Antoni*

A Antoni  
Director

**The notes on pages 18 to 29 form part of these financial statements**

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1

#### General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

124 City Road

London

EC1V 2NX

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (FRS102 1A) and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

The disclosures in these accounts are in excess of those required under FRS102 1A and are designed to comply with the Companies Act 2006, FRS102 1A and the needs of the users of the accounts.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 2 Accounting policies (*continued*)

#### **Government grants**

Government grants that are revenue in nature are recognised using the accrual model. This is where the income is recognised on a systematic basis over the period in which the related costs, for which the grant is intended to be used, occur.

#### **Other grants**

The company has elected to implement a true and fair override for non-government grants and donation income; to treat it in the same way as government grants using the accrual model. This is for greater consistency in how grant income is treated in the financial statements; and a more aligned treatment in how grants are taxed and presented for the entity.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Tangible fixed assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Furniture, fittings and equipment 33% straight line

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

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

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 2 Accounting policies (continued)

#### Trade debtors

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

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 3 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	43,794	-	43,794	53,878
Grants received	2,783	255,679	258,462	307,245
	<u>46,577</u>	<u>255,679</u>	<u>302,256</u>	<u>361,123</u>

See note 16 for information on the grants received by the3million.

### 4 Income from: Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Sale of goods/services	371	-	371	3,283
Contract income	2,917	-	2,917	7,250
Other revenue	514	-	514	313
	<u>3,802</u>	<u>-</u>	<u>3,802</u>	<u>10,846</u>

### 5 Expenditure on: Raising funds

	Total Funds 2023 £	Total Funds 2022 £
Direct costs	2,447	3,557
Staff costs	8,917	13,998
Support costs (Note 7)	3,511	5,329
	<u>14,875</u>	<u>22,884</u>

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 6 Expenditure on: Activities

Current year	Direct costs	Staff costs	Support costs (Note 7)	Total Funds 2023
	£	£	£	£
Information	3,904	57,076	26,886	87,866
Mobilisation	4,267	33,326	15,614	53,207
Influencing & Advocacy	5,364	53,292	24,761	83,417
Litigation	7,665	7,421	2,957	18,043
Research	2,762	38,736	18,663	60,161
	<u>23,962</u>	<u>189,851</u>	<u>88,881</u>	<u>302,694</u>
Prior year	Direct costs	Staff costs	Support costs (Note 7)	Total Funds 2022
	£	£	£	£
Information	11,296	39,848	15,983	67,127
Mobilisation	5,560	37,038	14,958	57,556
Influencing & Advocacy	14,663	57,104	23,359	95,126
Litigation	1,469	7,204	2,664	11,337
Research	32,469	47,965	19,671	100,105
	<u>65,457</u>	<u>189,159</u>	<u>76,635</u>	<u>331,251</u>

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 7 Support costs

Support costs are allocated between raising funds and activities on the basis of staff time.

Support costs, included in notes 5 & 6, are as follows:

<b>Current year</b>	<b>Fundraising and publicity £</b>	<b>Activities £</b>	<b>Total 2023 £</b>
Staff costs	1,459	36,941	38,400
Governance	64	1,617	1,681
HR & finance	332	8,404	8,736
Marketing	198	5,002	5,200
Operations	325	8,229	8,554
Premises	395	10,001	10,396
Staff Training	28	713	741
Systems, IT & depreciation	220	5,571	5,791
Ex-gratia payments	490	12,403	12,893
Corporation tax	-	-	-
	<u>3,511</u>	<u>88,881</u>	<u>92,392</u>

<b>Prior year</b>	<b>Fundraising and publicity £</b>	<b>Activities £</b>	<b>Total 2022 £</b>
Staff costs	2,408	34,638	37,046
Governance	1,022	14,699	15,721
HR & finance	386	5,555	5,941
Marketing	387	5,563	5,950
Operations	195	2,798	2,993
Premises	381	5,473	5,854
Staff Training	48	689	737
Systems, IT & depreciation	236	3,393	3,629
Corporation tax	266	3,827	4,093
	<u>5,329</u>	<u>76,635</u>	<u>81,964</u>

**THE3MILLION LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**8 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	978	600

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Two directors have been reimbursed £766 (2022: £nil) for their out of pocket travel expenses.

Aggregate donations from directors, key management personnel, and other related parties was £402 (2022: £282).

**9 Staff costs and numbers**

No employee received emoluments of more than £60,000.

The average number of persons employed by the company (including directors) during the year, was 8 (2022 - 9).

**10 Tangible fixed assets**

	<b>Furniture, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>		
At 1 April 2022	2,209	2,209
Additions	2,256	2,256
At 31 March 2023	<u>4,465</u>	<u>4,465</u>
<b>Depreciation</b>		
At 1 April 2022	885	885
Charge for the year	978	978
At 31 March 2023	<u>1,863</u>	<u>1,863</u>
<b>Net book value</b>		
At 31 March 2023	<u>2,602</u>	<u>2,602</u>
At 31 March 2022	<u>1,324</u>	<u>1,324</u>

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**THE3MILLION LTD****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023**

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**11 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due in less than one year:</b>		
Prepayments and accrued income	19,847	2,493
Other debtors	30,495	20,341
	<u>50,342</u>	<u>22,834</u>

**12 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,281	2,641
Other creditors	-	-
Taxation and social security	-	4,093
Accruals and deferred income	286,139	143,480
	<u>293,420</u>	<u>150,214</u>

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 13 Movement in funds

For the year ended 31 March 2023

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
<b>Restricted funds</b>					
Unbound 2	-	41,653	(41,653)	-	-
Paul Hamlyn Foundation	-	29,317	(29,317)	-	-
Paul Hamlyn Foundation 2	-	16,539	(16,539)	-	-
Legal Challenges	-	-	(570)	570	-
Justice Together Initiative 1	-	31,405	(28,262)	(3,143)	-
Joseph Rowntree Charitable Trust	-	10,599	(10,599)	-	-
Joseph Roundtree Charitable Trust 5	-	24,745	(24,745)	-	-
Esmée Fairbairn Foundation	-	20,644	(20,644)	-	-
Barrow Cadbury 3	-	29,473	(29,473)	-	-
Legal Education Foundation	-	21,185	(20,857)	(328)	-
Unison (Stories for Change)	-	2,000	(2,000)	-	-
Shout Out (No Vote, No Voice)	-	9,995	(7,472)	(2,523)	-
Unbound Philanthropy 3	-	8,277	(8,277)	-	-
EU International Partnerships (Common Ground)	-	2,904	(3,016)	112	-
Strategic Legal Fund	-	6,943	(6,943)	-	-
	-	255,679	(250,367)	(5,312)	-
<b>Unrestricted funds</b>					
Tangible fixed assets	1,324	-	(978)	2,256	2,602
General funds	28,309	50,379	(66,224)	3,056	15,520
	29,633	50,379	(67,202)	5,312	18,122
<b>Total funds</b>	29,633	306,058	(317,569)	-	18,122

Transfers out of restricted funds above are in relation to those grants that allow a small percentage of expenditure on core overhead costs.

#### Restricted funds

Unbound 2 - Grant funding to cover salaries of core staff to work on advocacy over the EU Settlement Scheme and pathway to citizenship with a focus on young people.

# THE3MILLION LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 13 Movement in funds (*continued*)

#### **Restricted funds**

Paul Hamlyn Foundation - Grant funding to cover the salaries of core staff to work on Influencing and communications over EU citizens' rights.

Paul Hamlyn Foundation 2 - Grant to develop the research, policy and communications work of the3million.

Legal challenges - Remove the immigration exemption from the Data Protection Act - Crowdfunding to support the litigation to remove the immigration exemption from the Data Protection Act.

Justice Together Initiative 1 - Grant funding for developing and implementing a community lawyering project. Covers the salary of the Community Manager (Part-time 80%).

Joseph Rowntree Charitable Trust - Grant funding to cover the salaries of core staff to work on Influencing and communications over EU citizens' rights.

Joseph Rowntree Reform Trust 5 - Grant funding for research, policy and advocacy work. During the year the funding received from JRCT into the bank totalled £26,250.

Esmée Fairbairn Foundation - Grant funding for delivering engagement and community organising activities, with a youth focus.

Barrow Cadbury 3 - The funding covers media and communications work, to create a positive narrative about EU citizens, focusing on their lived experiences, the diversity of their voices and their contribution to the UK in a way that does not set them apart from British citizens or present them as either victims or heroes.

Legal Education Foundation - Grant funding research and advocacy on the digital immigration system.

Unison (Stories for Change) - Stories for Change is the3million's campaigning programme, getting citizens' voices heard directly by the media and policy makers, raising EU citizens' issues and bringing our community together. We engage EU citizens in a series of workshops focused on communications, mobilising and skilling up people to take collective action and share stories about migration.

Shout Out (No Vote, No Voice) - the3million delivered a campaign informing Londoners about voting rights changes brought by the Elections Act, including the requirement for Voter ID and changes to the voting rights of EU citizens. We delivered a digital information campaign, as well as events in local communities of EU citizens across London.

**THE3MILLION LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**13 Movement in funds (continued)**

**Restricted funds**

Unbound Philanthropy 3 - Grant to develop the research, policy and communications work of the3million.

EU International Partnerships (Common Ground) - Grant to develop the research, policy and communications work of the3million.

Strategic Legal Fund - Grant funding for the3million's intervention on the IMA's legal challenge to the EU Settlement Scheme.

**Designated funds**

Tangible fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate fund, nominally termed 'designated' to indicate that these funds are not available to be spent without the sale of the assets.

**14 Analysis of net assets between funds**

	Restricted funds	Unrestricted Designated funds	Unrestricted General funds	Total
	£	£	£	£
As at 31 March 2023				
Tangible fixed assets	-	2,602	-	2,602
Other net assets	-	-	15,520	15,520
	-	2,602	15,520	18,122

	Restricted funds	Unrestricted Designated funds	Unrestricted General funds	Total
	£	£	£	£
As at 31 March 2022				
Tangible fixed assets	-	1,324	-	1,324
Other net assets	-	-	28,309	28,309
	-	1,324	28,309	29,633

**15 Related party transactions**

There are no transactions with directors or other related parties other than those disclosed elsewhere in the financial statements.

**THE3MILLION LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**16 Grants awarded to the3million**

	Total	Income				
	grant value	in prior	2022	2023	Balance	2023
Funder (restricted funds)	£	years	Income	Income	£	Cash received
			£	£		£
Barrow Cadbury 1	30,000	20,000	10,000	-	-	1,000
Barrow Cadbury 2	5,000	1,800	3,200	-	-	-
ILPA Strategic Legal Fund	6,943	-	-	6,943	-	6,943
Paul Hamlyn Foundation 1	150,000	42,688	77,995	29,317	-	-
Unbound Philanthropy 2	100,000	9,552	48,796	41,653	-	-
Unison Stories for Change	2,000	-	-	2,000	-	2,000
Trust for London	33,762	-	33,754	-	7	-
Andrew Wainwright Reform Trust	5,500	2,730	2,730	-	40	-
Joseph Rowntree Reform Trust 3	23,814	7,396	16,267	-	150	-
Barrow Cadbury 3	50,000	-	9,745	29,473	10,782	24,000
Esmée Fairbairn	150,000	-	33,746	20,644	95,610	-
Esmée Fairbairn Cost of living	10,133	-	-	-	10,133	10,133
EU International Partnerships	236,913	-	-	2,904	234,010	116,863
GLA ShoutOut UK	9,995	-	-	9,995	-	4,600
Joseph Rowntree Charitable Trust	132,000	38,888	70,622	10,599	11,891	-
JRCT2 Cost of Living	1,200	-	-	-	1,200	-
Joseph Rowntree Charitable Trust	35,000	-	-	24,745	10,255	26,250
JRCT5 Cost of Living	3,500	-	-	-	3,500	-
Justice Together Initiative	117,555	-	389	31,405	85,761	39,184
JTI Cost of Living	5,878	-	-	-	5,878	5,878
Legal Education Fund	99,000	-	-	21,185	77,815	16,500
Paul Hamlyn Foundation 2	208,000	-	-	16,539	191,461	65,000
Unbound Philanthropy 3	100,000	-	-	8,277	91,723	50,000
<b>Funder (Unrestricted funds)</b>						
Unbound Philanthropy	2,783	-	-	2,783	-	2,783
	<u>1,518,976</u>	<u>123,054</u>	<u>307,245</u>	<u>258,462</u>	<u>830,215</u>	<u>371,134</u>