

Company number: 05815338
Charity number: 1121638

Just for Kids Law Limited

Report and financial statements
For the period ended 31 May 2024

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Just for Kids Law Limited

Reference and administrative details

For the period ended 31 May 2024

Company number 05815338

Charity number 1121638

Registered office and operational address
EC1 Offices
338 City Road
London
EC1V 2PY

Country of registration England & Wales

Country of incorporation United Kingdom

Board of Trustees Board of Trustees, who are also directors under company law, who served during the period and up to the date of this report were as follows:

Anthony David Landes	Trustee and Chair (resigned 21 November 2023)
Shauneen Lambe	Trustee and Interim Chair (appointed 21 November 2023)
Peter George Gibbs	Trustee (resigned 16 April 2024)
Sufina Ahmad	Trustee (resigned 21 November 2023)
Claire Hubberstey	Trustee
Wendy Brewer	Trustee (resigned 21 November 2023)
Joanne Cecil	Trustee (resigned September 2023)
Janet Latinwo	Trustee
Rachel Rand	Trustee and Treasurer (resigned 21 November 2023)
Brianne Campbell	Trustee
Emerita Geraldine Van Bueren KC	Trustee (appointed 21 November 2023)
Tim Potter	Trustee and Treasurer (appointed 21 November 2023)
Hemini Patel	Trustee (appointed 21 November 2023)
Max Alexander	Trustee (appointed 21 November 2023)
Brenda Campbell KC	Trustee (appointed 16 April 2024)

Honorary Founder Shauneen Lambe

Reference and administrative details

For the period ended 31 May 2024

Senior Management

Team	Aika Stephenson	Co-Lead and Legal Director
	Louise King	Co-Lead and Director of Children’s Rights Alliance for England
	Julie Bentley	Director of Finance and Resources (resigned 30 November 2023)
	Natasha Iles	Co-Lead and Director of Development (appointed 16 September 2024)

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Message from the Chair of the Board

I am delighted to be writing the Chair's report for Just for Kids Law for the accounting period 2023-24. The organization began as a 'back of an envelope' dream for myself and Aika Stephenson, who still co-leads the organisation, in 2006. We can't believe that Just for Kids Law celebrated its 18th Birthday in 2024 – achieving adulthood in law! We are all so proud of the impact achieved by those who have strived tirelessly within the organisation and so proud of the young people we have worked with. They came out in force to celebrate Just for Kids Law's 18th birthday and to thank the staff and supporters for their input into each of their lives.

Reaching maturity doesn't equate with an easy time, as everyone who works with adolescents knows, it can be a trying time, but through the great fortitude of the staff and the board I am delighted to report that Just for Kids Law's 18th year shows strength, success, and great potential

This year has brought fantastic new board members, Tim Potter who brings his business acumen to the role of Treasurer, Professor Geraldine Van Buren one of the world's leading child's right expert, Hemini Patel partner of award winning legal aid firm Lawrence & Co as well as welcoming back old faces; Max Alexander who headed up Secret Cinema and Brenda Campbell KC who has consistently shown up for the young people at Just for Kids Law. We continue to be grateful for the enthusiasm and conscientiousness of trustees Claire Hubberstey, Janet Latinwo and Brianne Campbell. It has been time to say goodbye to longstanding board members who have generously given so much of their time and energy to the safe running of the organization. Their diligence is embedded in the fabric of Just for Kids Law.

This year has also been a time for focus – narrowing the work provided by Just for Kids Law, dedicating itself to the arena in which it excels and leads – children in contact with the criminal legal system. This narrowing has meant having to say goodbye to certain strands of the legal work which are integral to children's lives but are outside the remit of the renewed strategic focus. Child specialist housing, immigration, education law and advocacy services have transferred to our allies at Coram Children's Legal Centre, a broader organisation for children's legal rights. While it has been painful to see staff and strands of work go, we know that we all inhabit this small community, we will always be grateful and have love for those who diligently worked to ensure a smooth and successful transition.

While we reflect with gratitude for all the services we have been able to provide for children the need for our specific work grows. Just for Kids Law alongside the Children Rights Alliance for England (CRAE) and Save the Children were the only children's rights-based organisations given core participation status in Module 2 in the Covid 19 Inquiry. Since the end of this reporting period, we have learnt we are to join Module 8; dedicated to the impact of Covid 19 on children and young people. We are glad to be joined by our peer organisations advancing the impact that Covid 19 had on children to the Inquiry.

Following the examination of the UK by the UN Committee on the Rights of the Child last year, the concluding observations of the Committee show that there is still a long way to go to ensure that children are better protected from the criminal legal system. While the age of criminal responsibility remains stubbornly low in England, Wales, and Northern Ireland our Scottish counterparts have raised the age that children can be found responsible for criminality and Scotland has embedded the UN Convention on the Rights of the Child into Scottish law.

The work of CRAE continues to influence and hold the UK Government to account for taking forward the concluding observations. And CRAE was the only children's organisation to submit a report to the UN Committee for the Elimination of Racial Discrimination, successfully influencing the list of themes which inform the areas to examine with the UK Government.

Closer to home it has been the year that co-founder and co-lead Aika Stephenson published her book [*In their Defence*](#) – Fighting for Youth Justice One Child at a Time. In a quote for the book Aika says 'Every day in my job is an adventure, a battle for justice, heart-breaking, and a joy. But very few people truly understand the law that dictates the lives of our young people, and I want to share that with the public – both the heart-warming successes and the shocking failures of the system.'

The support a child receives from a Just for Kids Law lawyer was reviewed by the Legal Aid Agency and has been deemed to be 'competent plus' which anecdotally is a difficult threshold to achieve, the review praised our proactive approach, and the value added to cases. Internally the representation was reviewed by our new trustee Hemini Patel, she concurred, acknowledging that limitations with legal aid mean that no child represented by a for-profit firm would be able to receive the level of support that they can within Just for Kids Law, or get the positive outcomes that Just for Kids Law achieves for their child clients.

Just for Kids Law and CRAE are recognised as thought leaders in the space, with an estimated 1.2 million views of coverage of our work across print media, online and radio. In relation to the Covid 19 Inquiry, with Save the Children, we made a joint call to establish a clear and public strategy and approach for listening to children and young people's experience of Covid 19, securing a front page article in the Daily Telegraph: Covid Inquiry 'silencing' children, charities claim. In September, our joint report with Save the Children also secured a front-page feature on The Telegraph and coverage in The Daily Mail and on LBC Radio.

Financially the organisation, although leaner, feels strong at the end of the financial year with an anticipated unrestricted surplus for 2023/24 which will allow for directed growth in our areas of excellence.

We know that the service and support we provide to young people could never be achieved without our supporters, both individuals, trusts and foundations. Their loyalty and faith in the value we provide does not go unnoticed. We would like to thank specifically CAF Keystone Fund, AB

Charitable Trust, Segelman Trust, John Ellerman Foundation, Bernard Lewis Family Charitable Trust, Esmee Fairbairn Foundation, and Blagrove Trust, Dr Martens Foundation.

As Just for Kids Law heads into its first year of maturity we hope to become mature, to focus on stability before growth and growth where we see the greatest need which aligns with our specific strengths. This includes a new internal structure with 3 Co-Leads; Director of Development, Legal Director, and Director of Policy. We believe this structure will focus on stability, the direct support a child needs and the problems we see on the ground can be addressed with policy makers. The Youth Justice Board has committed to, a 'child first' approach when children are in contact with the criminal legal system and we have always committed to that approach even when it put us in conflict with people in power. As one mother said 'you are responsible for your child in every aspect of their life until the police take them away. Then you are not allowed to see them or way they are living, everything is taken from you'

These children will continue to be a part of their communities and their families and all of us have a part to play in how that looks. We look forward to your support as we and others try to improve this.

Shauneen Lambe

Interim Chair of the Board, Just for Kids Law

The Board of Trustees presents their report and the audited financial statements for the period ended 31st of May 2024.

Reference and administrative information set out on pages 3–4 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our Articles of Associations outline we will promote any charitable purposes for the benefit of the public, particularly children and young people in the UK and abroad, with particular regard to the United Nations Convention on the Rights of the Child, including by advancing the rights and needs of children through:

- Research, education, training, awareness-raising, and increasing understanding and knowledge.
- Monitoring, promoting, and advocating for children's human rights, including compliance at both national and international levels.
- The provision of specialist legal advice, support, and representation, including taking legal action to prevent disadvantage, discrimination, or exclusion.
- The provision of advice, support and direct advocacy to children and young people, and promoting participation.
- All other such lawful things as are incidental or conducive to the attainment of these aims.

Our vision is: A future in which the legal rights and entitlements of children and young people in the UK are respected and promoted, with the voices of those most at risk heard and valued.

Our mission is: We exist to work with, and for, children and young people to access their rights, ensure accountability of the people and systems they encounter, and fight for wider reform.

We do this by providing legal advice and representation, through strategic litigation, campaigning, and equipping others to work for children's rights.

The Board of Trustees reviews the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work over the reporting period 2023–24. The Board of Trustees reports the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Board of Trustees ensure that the charity's aims, objectives and activities remain focused on its stated purposes.

The Board of Trustees has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Board of Trustees has considered how planned activities will contribute to the aims and objectives that have been set.

Structure, governance and management

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. The trustees are also responsible for safeguarding the assets of the charity. The Board was Chaired by Anthony Landes until he stood down in November 2023 when Shauneen Lambe took over the role. The Board currently has nine members.

The Board delegate the day-to-day management and leadership of the charity to the Co-Leads. The revised leadership structure of Just for Kids Law consists of our Co-Founder and Legal Director, [Aika Stephenson](#), our Director of Policy and Campaigns and Director of CRAE, [Louise King](#). Aika Co-Founded the Charity in 2006 and Louise joined Just for Kids Law in 2015. Between them they have a wealth of expertise in a broad range of areas including children's rights, trauma informed legal advice and representation, policy, and public affairs as well as senior charity leadership, governance, communications, and fundraising.

Appointment of Board of Trustees

Trustees are recruited to the Board either through a recruitment process or through networks linked to the organisation. Their appointment is agreed by the entire Board of Trustees. There is no external body that is entitled to appoint one or more of the Board of Trustees.

Trustee induction and training

Before starting in their role on the Board, trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack containing the current governing documents; strategic and shorter-term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; and general background information.
- An opportunity to visit the charity's offices and projects, meet other trustees and staff and attend a board meeting.
- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the Board and time commitment.
- Access to Charity Commission guidance.

Related parties and relationships with other organisations

The charity has no subsidiary undertakings. We connect with and have relationships with organisations in a variety of ways. Through our casework we receive referrals from voluntary and statutory sector organisations who we will partner with as part of our direct work with young people. In the delivery of our work to achieve wider change to policy and practice we partner with numerous organisations, working collaboratively on our campaigning, our strategic litigation and on our work empowering young people to lead social change. Relationships through our income generation work includes funders such as trusts and foundations, with national children's charities and other members through our hosting of CRAE, and with corporates who provide us with pro bono support.

Achievements and performance

Key Achievements 1st August 2023 – 31st May 2024:

- 185 Children directly supported:
 - 99 Children and young people in their police station matters
 - 48 Children and young people in their Magistrates court matters
 - 38 Children and young people in their Crown Court matters
- 308 Individuals signposted to alternative specialist support
- Core Participants COVID-19 Inquiry alongside other key children's rights organisations
- 1.2 million views of coverage across Just for Kids Law (JfKL) and Children's Rights Alliance England (CRAE) work in print media, online and radio.

Introduction

Following the restructure of Just for Kids Law, and the transfer of some of its work to another charity in July 2023, the Board agreed to develop a new strategic focus for the smaller refocussed organisation. Interim priority activities were agreed by the Board, and these were:

Representing children in the criminal justice system

Our expert criminal defence lawyers will continue to provide trauma informed and anti-racist innovative legal representation for children in contact with the youth justice system. Our Legal Director was one of the first lawyers to trailblaze the use of the section 45 defence in the Modern Slavery Act for victims of child criminal exploitation. Many of the children we represent are Black or from other racialised groups and have experienced multiple adverse childhood experiences.

Achieving strategic change in policing and youth justice

Alongside working with individual children and young people to secure their rights in the criminal justice system we will use the evidence from our case work to achieve strategic change in law, policy and practice through policy and public affairs work and strategic litigation focusing on policing and youth justice.

Promoting and protecting children's rights using human rights mechanisms

Through hosting the Children's Rights Alliance for England (CRAE) we lead work on monitoring the implementation of the UN Convention of the Rights of the Child (UNCRC) and other human rights treaties. CRAE has developed a reputation for speaking out on children's rights in a way that has cut through and gains traction with decision-makers and CRAE's Director Co-Chairs the UNCRC Action Group with a Department for Education (DfE) senior civil servant. The group brings together civil society organisations and civil servants from across Whitehall and devolved Government to work in partnership to take forward UNCRC implementation.

Influencing the UK Covid 19 Inquiry

Just for Kids Law and CRAE are core participants for module 2 of the UK Covid 19 Inquiry, which focussed on high level political decision-making during the pandemic. Through our core participant status and broader advocacy, we ensured that the impact on children of decisions made by the Government during the Covid 19 pandemic were fully scrutinised.

We know, however, particularly in these difficult economic times, that many of the children and young people we work with also need immediate financial support in times of crisis.

We therefore continued to support children and young people through our hardship fund, ensuring children and young people can access short term financial support. From help with transport costs to attend appointments with professionals, suitable clothing for attendance at court, to vouchers which ensure that they have food. Occasionally we will support young people with overnight accommodation costs, preventing them being at risk by having to sleep on the streets.

The highlights of our work set out below is testament to the hard-work and dedication of our team. Despite the significant upheaval of retracting to a significantly smaller organisation, which involved saying goodbye to many colleagues, moving offices, and establishing a new executive team, coupled with a difficult financial and political environment, Just for Kids Law was still able to secure positive outcomes for the children and young people it directly works alongside strategic change.

In the ten months covered by this report we worked with 185 children and young people, mainly across London, providing criminal and community care legal advice and representation.

Tackling racial discrimination and disadvantage is a strong theme in our strategic work, it is therefore not surprising that the largest percentage of our clients are from minoritised groups: children and young people from Black and minoritised backgrounds are disproportionately represented in the criminal justice system and among children and young people with care experience. This has multiple roots, including racism resulting in the adultification of Black children, their behaviour being viewed through an adult lens and them being seen as less innocent and less worthy of protection than their white peers. Addressing the issues faced and tackling structural discrimination and racism through our individual case work and work to achieve systemic change is at the heart of Just for Kids Law's work.

We report against each of these interim priority areas in this annual report and accounts.

Representing children in the criminal justice system

Children in contact with the criminal justice system are some of the most vulnerable in society. They are often care experienced, have special educational needs and disabilities or have been exploited. Despite some positive developments, the youth justice system often fails to treat them as the vulnerable children they are, often criminalising instead of protecting and infringing their rights. This year our crime team continued to directly represent this group of children in the

criminal justice system, from a one-off case representing a child at a police station to long complex cases taking several years

We supported:

- 99 children and young people in their police station matters
- 86 children and young people in their Magistrates and Crown Court matters
- Successfully persuaded the court not to impose a custodial sentence to a 16-year-old charged with causing grievous bodily harm without intent. Our client has Autism and ADHD, and it was his first offence. Instead, he will be on an intensive order with the Youth Justice Service, which hopefully should address his needs and allow him to remain in education.
- Representing a client who, when he was 17, had been found not guilty of drug supply after he disclosed being groomed in foster care when he was 16 and 17. The prosecution brought another case against him relating to the same time period. We successfully argued that it was an abuse of the court's process to prosecute him again for effectively the same offence when there was clear evidence of his exploitation. The prosecution dropped the case.
- Achieved a conditional discharge for a 16-year-old client charged with offences relating to social media messages dating back over a year.
- After 7 years of legal proceedings a Crown Court judge quashed our client convictions. The prosecution offered no evidence in appeal proceedings following a referral to the Criminal Case Review Commission and further proceedings before the High Court and the Crown Court.

In July 2015, when he was 15 years old, our client pleaded guilty in the Youth Court to 11 offences of making an indecent photograph of a child and one offence of having indecent photographs of a child in his possession.

In summer 2014, aged only 14 years old, our client was on a chat room speaking to someone who told him that he or she was a schoolchild. He or she asked our client if he wanted to see some photographs. MM agreed and downloaded the photographs. He then saw that the photographs were pornographic and contained images of children and he immediately closed the file. He later told his mother that he had indecent images of children on his computer, and she notified the police immediately. He was subsequently charged with and pleaded guilty to all 12 offences, having been advised to do so by his legal representative. He received no advice about any defences available to him.

Just for Kids Law were instructed in September 2016. Just for Kids Law and Counsel involved in the case were all acting Pro Bono in the initial and final proceedings due to the

low threshold for Legal Aid entitlement and the fact that our client exceeded that threshold working full-time.

Providing trauma informed legal representation for children experiencing criminal exploitation

We continue to provide trauma-informed legal representation for children and young people experiencing child criminal exploitation (CCE). A substantial number of children are being referred to the National Referral Mechanism (which identifies victims of human trafficking and modern slavery). Unfortunately, as we reported last year, the courts are severely limiting the ability to submit evidence of criminal exploitation as a defence. Our legal work representing clients and providing evidence to the Crime prosecution Service (CPS) that CCE has taken place to convince the CPS to discontinue the case pre-trial is more important than ever.

Below are just some examples of the difference we have made to the lives of criminally exploited children.

- Successfully persuaded the Crown to discontinue a theft case after representations regarding our client's status as a victim of modern slavery and criminal exploitation. Our client is an 18-year-old unaccompanied asylum seeker who was initially age disputed as 22 years old when he first came to the UK. We had previously successfully argued that the case should be heard in the Youth Court because he would have been 17 when he first entered his plea. The Crown subsequently discontinued the case.
- The Crown dropped a case against our 18-year-old client for a historic charge of possession with intent to supply class B drugs dating back to 2022. We argued that the prosecution was not in the public interest due to his status as a victim of criminal exploitation and the amount of time that has passed.
- Taking on a 17 year old new client who had previously been advised to plead guilty by his solicitors, he was very reserved and struggled to trust us, we have since built a good rapport with him and he has started to trust us, his guilty plea has been vacated and we are currently in the process of arranging a Psychological and Modern Slavery Assessment.

Providing expert community care advice and representation

In February 2024, a community care solicitor started in post to provide expert representation to our clients to ensure that their community care rights and entitlements are being met. Despite growing awareness, care experienced children continue to be overrepresented in the youth justice system and often they have been let down by the Local Authority and other agencies and mean they are not receiving the services they are entitled to, especially as they transition into adulthood – the right to housing, support to set up a home, guidance about education and training, physical and mental health assessment and care where appropriate.

- Successfully returned a vulnerable Care Leaver to suitable accommodation with appropriate Mental Health Support.
- Secured rehousing of a Child in Need who had been subject to Criminal Exploitation.

- Prepared an Appeal to the Upper Tribunal concerning the decision to Bar individuals on the Vulnerable Adults list, concerning the investigation conducted when the Claimant was the Child.

Achieving strategic change in policing and youth justice

Evidence from our direct case work continues to enable us to push for policy changes in youth justice. The unique relationship between Just for Kids Law and the Children's Rights Alliance for England is particularly focussed on ensuring that children in contact with the police have their rights respected. Most importantly, given that some of the most egregious violations of children's human rights occur in their interactions with the police and criminal justice system, any broader movement on respecting children's rights will disproportionately benefit this group of children. During this reporting period, we have had constructive engagement with the National Police Chief's Council (NPCC) to influence the development of its revised strategy on the policing of children and young people to ensure it takes a child rights-based approach. The development of the strategy is ongoing and is expected to be published later in 2024. We also engaged with the Metropolitan Police Service in the development of its children's strategy, which is in response to the damning findings of the Baroness Casey Review.

We continued to work on the issue of Taser and remain the only child focussed organisation on the National Taser Stakeholder Advisory Group (NTSAG). This brings together representatives from the NPCC Less Lethal Weapons portfolio, the Home Office, the College of Policing, and the Independent office for Police Conduct (IOPC).

In December, we co-ordinated a letter on behalf of NSTAG civil society members to the IOPC Acting Director General. This was following a disappointing joint statement by the IOPC and NPCC on taser use on children, which failed to make a recommendation for a change in the law so that all Taser firings on a child would have to be reported to the IOPC. We were pleased he agreed to meet with us where we discussed our growing concerns about the increasing use of Taser on children, including its use on children in mental health crisis and racial disproportionality. We also discussed the failure of the IOPC to support our mandatory reporting recommendation. The meeting was constructive and resulted in a commitment to regular bi-lateral meetings between NSTAG and IOPC Taser leads.

During 2023–24, we were invited to sit on a working group, convened by the NPCC, to look at how scrutiny and accountability mechanisms of Taser use can be improved. The group was established to take forward recommendations from an academic study, commissioned by the NPCC, focusing on racial disproportionality in Taser use.

Alongside the Youth Justice Legal Centre, in September, we also ran a series of presentations, to regional Youth Justice Service (YJS) teams on children in police custody. We shared information on the child rights framework in this area, domestic law, children's views and how YJS staff can help to safeguard children's rights. We also attended a roundtable on police detention convened by the Youth Justice Board as part of its work to ensure a 'child first' approach is taken forward in youth justice.

We also continued to work with Janet Daby MP, the Chair of the All-Party Parliamentary Group (APPG) on children's rights in police custody. In November, our Co-Lead, Louise King, gave oral evidence to the group. She gave a presentation on the relevant child rights standards, the findings of our policy briefing on children in police detention and our strategic litigation in this area. We also took part in a further evidence session in the Spring, which included representatives from the College of Policing and His Majesty's Inspectorate of Constabulary, Fire and Rescue Services where we pressed for more robust training from the College to ensure that all police officers approach children as children first and foremost.

Other key activities during 2023–24:

- Continuation of work on the area of strip searching, including joint work on this area with the Children's Legal Centre in Wales.
- We established a relationship with the IOPC lead on strip-searching and met regularly during this period. Attending an IOPC external reference group, which focussed on how its learning recommendations in this area could be improved.
- Submitted a detailed joint response with the Wales Children's Legal Centre to the Home Office consultation on reforming the law in this area.

Across the reporting period we continued other areas of policy reform and advocacy in relation to the youth justice system more broadly:

- We remained a steering group member on the Ending Child Imprisonment Coalition.
- We continued to be an active member of the Alliance for Youth Justice. Joining two of its working groups on racial justice and keeping children safe.
- Our Co-Lead, and Legal Director Aika Stephenson, gave evidence to the Times Commission on Criminal Justice, and the Jay Review of Criminal exploited Children.
- Aika Stephenson was also a guest speaker at several roundtables including on Neurodiversity in the Youth Justice System; supporting children to challenge guilty pleas; and an event organised by Art not Evidence.
- We participated in several different advisory groups including the Diversity, Equality and Inclusion Policing Research and Analysis Group and the Advisory Panel for UK Contextual Safeguarding.
- We supported wider sector influencing work on numerous youth justice issues including children on police remand, police in schools, the potential introduction of PAVA spray in the youth secure estate, and on a proposal to create a new offence of assaulting a shopworker.
- We have also secured key recommendations for the UK Government in relation to policing and youth justice in the Concluding Observations of the Human Rights Committee following its examination of the UK; additional detail can be found under 'Protecting and promoting children's rights using human rights mechanisms.'

Promoting and protecting children's rights using human rights mechanisms

Pushing for full implementation of the UN Committee on the Rights of the Child (UNCRC)

During this reporting period we were keen to secure follow up to the recommendations made by the UN Committee on the Rights of the Child (UN Committee) in its Concluding Observations. This followed its examination in May 2023. Recommendations covered many areas impacting on children's lives including mental health, the asylum and immigration system, issues related to care experienced children and children in contact with the criminal justice system. The UN Committee also called for the laws, systems and processes that need to be in place to ensure that the UNCRC can be fully realised to be significantly improved.

We were delighted to partner with Unicef UK and the Equality and Human Rights Commission to publish three briefings on the UNCRC and the Concluding Observations. The briefings highlight the key issues raised by the UN Committee and how parliamentarians can use them to hold the Government to account.

The briefings were launched at a parliamentary event Chaired by Baroness Lister, in February. The event included speeches from Joanna Cherry MP, the then Chair of the Parliamentary Joint Committee on Human Rights, a young person who shared her experiences of meeting with members of the UN Committee and the importance of listening to children as part of realising children's rights. We were particularly pleased that a member of the UN Committee, and Chair of the taskforce for the UK examination, recorded a special message for the event on key issues raised in the Concluding Observations. Our Co-Lead, and Director of CRAE, Louise King, talked about the importance of the Concluding Observations and how they can be used by parliamentarians and civil society to push for change to improve children's lives. The event was well attended by parliamentarians and civil society representatives.

Despite the difficult political climate, we continued to have positive engagement:

- We continued to meet with Government officials to push for a formal response to the UN Committee's report on the UK.
- We Co-Chaired the UNCRC Action Group with the Department for Education (DfE), discussing our priorities for follow up to the Concluding Observations.
- We participated in two sessions with the DfE and Unicef UK with new fast stream civil servants on children's rights, the Concluding Observations, and the importance of carrying out CRIA in policy and legislative development. Raising awareness of children's rights with this group of officials is particularly important as they will be the senior civil servants of the future.

We also co-ordinated advocacy on follow up to the Concluding Observations across the children's sector and ensured they were on the agenda of a meeting between the "big five" children's charities (NCB, The Children's Society, NSPCC and Barnardo's and Action for Child) and the DfE.

We were also pleased to see that two of our key calls on embedding children's rights in Government decisions-making were included in their joint report 'Children at the Table' – the need for statutory child rights impact assessments (CRIA) and a children's strategy.

Following the announcement of the General Election, we drafted a Children's Rights Charter, which sets out six concrete steps that should be taken to embed the UNCRC in decision-making. We circulated this to Party leaders. We were pleased to receive a positive response from the Liberal Democrats, which included two of our key calls in its manifesto: to incorporate the UNCRC into domestic law and to appoint a Cabinet Minister for Children. The Green Party also responded to say it was keen to work in partnership with us to hold the UK Government to account in its child rights obligations. We have circulated the Charter to CRAE members, and our broader network, with a view to sending an endorsed Charter to the new Government following the General Election.

We have also continued to be a member of the steering group of the Rights of the Child UK Coalition and have begun organising a flagship event for the autumn.

Ensuring implementation of other core human rights treaties

During the year, several reporting processes began for UK examinations under several human rights treaty bodies. We submitted reports and met UN Treaty Body Committee members, to ensure that the UK Government was fully scrutinised on how well it was meeting its human rights obligations to children under these treaties.

Following our representations to the UN Human Rights Committee, as part of its examination of the UK under the International Covenant on Civil and Political Rights, several issues relating to children were raised in its Concluding Observations. These included recommendations to provide clear procedures against the use of Tasers on children, address racial discrimination in policing; prevent the use of solitary confinement of children in prison; ensure alternatives to child immigration detention; prohibit corporal punishment of children in all settings, significantly raise the age of criminal responsibility and consider raising the age of voluntary recruitment to the armed forces to 18 years. These recommendations will be a useful tool for pushing for change in these areas.

Given our organisation's focus on challenging racism and discrimination, we also submitted a detailed report to the UN Committee for the Elimination of Racial Discrimination (CERD) to influence its 'List of Themes.' This will form the focus of its examination of the UK later in the year. We were the only children's organisation in the UK to do so and several of the issues raised in our report were picked up by the CERD Committee. These included racial disproportionality in school exclusions, the increase of police in schools, overrepresentation of racialised children in the youth justice system, and the treatment of unaccompanied children seeking asylum. We also issued a call for evidence from CRAE members, and the wider sector, to inform a civil society report which will be submitted to the UN in July 2024.

Influencing the Covid 19 Inquiry

We used the opportunity of securing Core Participant Status in Module 2 of the Covid 19 Public Inquiry to ensure it scrutinised how well the UK Government considered children's rights as part of its decision-making during the pandemic. Ahead of the public hearings for Module 2 commencing, we published a report in September with Save the Children; 'What about the Children?'. This powerfully highlighted how the pandemic impacted on children and what needs to change as a result. The report was endorsed by Anne Longfield, former Children's Commissioner for England as well 42 organisations and academics and secured a significant amount of media attention.

As the public hearings for Module 2 got underway, we undertook extensive and diverse work. This involved submitting a witness statement and making written and oral opening and closing submissions. These highlighted how non-pharmaceutical interventions disproportionately negatively impacted children and evidenced how the UK Government failed to sufficiently consider children's rights during the pandemic. We also suggested questions for Counsel to the Inquiry to ask key witnesses and our Counsel directly questioned key witnesses. These included former Prime Minister, Boris Johnson, the then Prime Minister, Rishi Sunak, who was Chancellor during the Pandemic, and Micheal Gove, who was Cabinet Secretary. Our closing submissions included clear recommendations to address the harm caused to children during the pandemic and ensure that the rights laws and processes are in place so that children's rights are considered in Government decision-making. We expect the report into Module 2 to be published in early 2025.

Alongside our engagement with the Inquiry as core participants, we also continued to undertake broader advocacy to make sure the Inquiry hears directly from a diverse range of children and young people, including those living in different settings during the pandemic. We were pleased that following our work the Inquiry announced it would commission a bespoke piece of research to hear from a broad range of children. This research began in April 2024.

We collaborated with Save the Children, delivering a joint letter to the Chair of the Inquiry to raise our concern about the delay in setting a timetable for the module that would focus specifically on children and young people. Our letter was covered in the Daily Telegraph and subsequently, the Chair announced the opening of the children's module in May 2024.

Financial review

Following the changes to the 2022-23 budget year this report covers the 10-month financial period from the 1st August 2023 to the 31st May 2024.

The income for the ten-month period was £1,202,867 calculated as an average for 12 months it would be £1,443,440 a 37% decrease on the previous year. Expenditure for the 10 months was £1,065,857, calculated as an average for the 12 months it would be £1,279,028 a 52% decrease on the previous year.

At the end of the reduced accounting period the charity holds £693,436 total funds of which £86,126 are restricted and not for general purpose. These restricted funds are committed for

project expenditure in the next budget year. After making allowance for the restricted funds overall there was a net increase in funds of £139,702, resulting in an unrestricted reserves balance of £607,310.

The principal funding sources of the charity during the reporting period are trusts and foundations, with this source totalling £468,371 making up 39% of the total income. Just for Kids Law receives funding from a wide variety of trusts and foundations and would like to thank them for their support. A full list of funders can be found at the end of the financial statements. During the year, the legal aid contract contributed £240,770 of the total income and the income from the COVID-19 Inquiry totalled £423,265.

Reserves policy and going concern

A level of reserves is required to protect Just for Kids Law and ensure continued operation in the result of delayed grant income, or to ensure a well organised closure in the event of financial risk being realised.

The Board considers it prudent to set the target reserves position at four and a half months' running costs. Keeping this in reserves allows for contractual obligations and liabilities arising from legal aid obligations, alongside salaries, redundancy and committed expenditure, in the result of the charity needing to wind down.

The Board of Trustees will consider current costs of closure and examine the level of reserves each year when setting the following years' budget.

At the end of 2023-24 the unrestricted reserves are £607,310, four months income above the target position. After a period of uncertainty over funding in 2022-23, the subsequent re-structure and scaling down of the whole charity in 2023-24, the trustees identified 2024-25 as an opportunity to review and re-invest into growth. As such, 2024-25 was agreed as a deficit Budget to utilise the increased reserves effectively. This commenced with the appointment of an additional Co-Lead and Director of Development to support the current leadership team and sustainable, long-term income delivery. Other roles have been identified and will be recruited.

Principle risks and uncertainties

Alongside Just for Kids Law Co-Leads, the Board has reviewed the major risks to which the charity is exposed. Systems have been established, including policies, training, and regular control to mitigate those risks.

The Risk Register is regularly reviewed by the Co-Leads and at the Finance & Risk Sub-Committee quarterly, with discussion at the Board Meeting every six months. Three key risks across the reporting period and into 2024-25 are:

- Failure to meet fundraising targets including achieving funding for core costs due to lack of diverse income streams.

Mitigations: Regular fundraising meetings reviewing the income pipeline. Recruitment of fundraising role and development of a new fundraising strategy. Additional support to ensure legal income continues at expected level.

- **Loss of key staff**

Mitigations: Line managers monitor staff hours worked and outputs of work, TOIL policy introduced and to be kept under review, SMART Clinic Confidential employee support line in place for all staff including counselling, physio etc, Clinical supervision/reflective practice offered to frontline staff

- **Failure to adequately safeguard vulnerable clients and manage incidents/ allegations.**

Mitigations: Annual safeguarding training being delivered by independent provider for all Staff.

As in 2022–23 'Failure to meet fundraising targets' is the highest risk regarding Likelihood and Impact. 'Loss of Key Staff' has increased in Likelihood with the continued resource pressure of a smaller charity delivering above expectations. 'Failure to adequately safeguard' continues to be a key risk, the Impact of failure will disrupt parts of the charity and impact wider across reputation and trust.

Plans for the Future

Just for Kids Law, hosting Children's Rights Alliance for England, have worked extensively to deliver a revised strategic direction which commenced 1st June 2024 and continues until 31st May 2027. During Year 1 of this new strategy our priority is to consolidate our operations and secure funding for our priority areas of activity:

- Ensuring children (under-18s) & young people (18–25) have their rights respected in their interactions with the police
- Ensuring children & young people experiencing criminal exploitation are recognised as victims and supported
- Supporting care experienced children & young people to secure care entitlements
- Promoting and protecting children's rights, ensuring the UK Government is held to account on its child rights obligations and that children's rights are embedded in government policy making

In prioritising these four areas of work over the next three years, we are seeking to deliver these outcomes:

- Positive changes for individual children and young people who we work with directly
- System
- Professionals understand & fulfil obligations to those most at risk of rights being denied
- System change for broader impact. In particular:
 - Public policy making, legislation and guidance is informed by the rights and experiences of children and young people.

- Strategic litigation establishes and clarifies children's and young people's entitlements, in particular in the youth justice system.

Fundraising Achievements and Disclosures

The income for Just for Kids Law is from four primary sources: restricted and unrestricted trusts and foundation grants, legal aid contracts, donations, and corporate income.

In the 10 months from the 1st of August 2023 to the 31st of May 2024 £1,202,867 income was received. Of the total income, Trust and Foundation grants accounted for £468,371, making it 39% of the total income. This reduction in the percentage of income from Trusts and Foundations is a result of changes across the mix of income; the inclusion of COVID-19 Inquiry income, as well as the overall reduction in programmes to fund.

Key achievements have been maintaining relationships and continued funding through the move to a more focused strategic framework: Aurum Charitable Trust, The Blgrave Trust, Esmee Fairbairn, John Ellerman Foundation, Legal Education Foundation and Segelman Trust all funded into 2023-24 and we thank them for their continued efforts in supporting our work with children and young people.

We give thanks to all our donors and grant giving organisations. The impact for the children and young people that Just for Kids Law achieves would not be possible without your continued trust and generosity. A full list of grants received can be found in the notes to financial statements.

In the reporting period Just for Kids Law was not registered with the Fundraising Regulator, although we uphold ethical fundraising practices as outlined in our Ethical Fundraising Policy. As in previous years, the charity received no complaints about our fundraising activities during the 2023-24 reporting period.

Remuneration policy for key management personnel

Just for Kids Law reviewed and revised its remuneration policy for all staff in 2019/2020. The policy includes the following key elements:

- Salary ranges are completely transparent.
- The policy applies equally to fixed term and permanent staff.
- Salary increments are awarded through either annual inflationary cost of living increases subject to affordability, a discretionary organisational bonus scheme subject to affordability, progression within a salary range based on length in post, taking on additional responsibilities or acting up into a role.

Funds held as custodian trustee

No funds are being held on behalf of others.

Statement of responsibilities of the Board of Trustees

The Board of Trustees (who are also directors of Just for Kids Law for the purposes of company law) is responsible for preparing the Board of Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of Trustees is 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 and statements of recommended practice 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 charity will continue in operation.

The Board of Trustees is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board of Trustees is aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Board of Trustees has taken all steps that they ought to have taken to make itself aware of any relevant audit information and to establish that the auditor is aware of that information.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 May 2024 was 10 (2023 – 12). Trustees are members of the charity, but this entitles them only to voting rights. The Board of Trustees has no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the period and has expressed its willingness to continue in that capacity.

The annual report has been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

The Board of Trustees' annual report has been approved by the Board of Trustees on the 2 December 2024 and signed on their behalf by

Shauneen Lambe
Interim Chair of the Board of Trustees

Independent auditor's report

To the members of

Just for Kids Law Limited

Opinion

We have audited the financial statements of Just for Kids Law (the 'charitable company') for the period ended 31 May 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 May 2024 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
- 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 charitable 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Just for Kids Law's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our

Independent auditor's report

To the members of

Just for Kids Law Limited

report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to

Independent auditor's report

To the members of

Just for Kids Law Limited

going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Independent auditor's report

To the members of

Just for Kids Law Limited

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

Date: 8 January 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Just for Kids Law Limited

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 31 May 2024

			10 months to 31 May 2024					14 months to 31 July 2023	
	Note	Unrestricted £	Restricted £	Total £	Continuing Unrestricted £	Discontinued Unrestricted £	Continuing Restricted £	Discontinued Restricted £	Total £
Income from:									
Donations and legacies	2	387,734	-	387,734	558,090	-	-	-	558,090
Charitable activities									
Legal	3	674,034	45,208	719,242	490,197	-	265,679	293,977	1,049,853
Programmes	3	-	-	-	-	-	-	636,313	636,313
Policy	3	22,421	67,663	90,084	35,314	57,563	113,026	207,058	412,961
Other	4	4,786	-	4,786	4,146	-	-	-	4,146
Investments	5	1,021	-	1,021	1,652	-	-	-	1,652
Total income		1,089,996	112,871	1,202,867	1,089,399	57,563	378,705	1,137,348	2,663,015
Expenditure on:									
Raising funds	6	30,715	-	30,715	101,772	-	-	-	101,772
Charitable activities									
Legal	6	843,838	47,724	891,562	696,648	-	259,195	263,236	1,219,078
Programmes	6	-	-	-	-	338,839	-	589,945	928,784
Policy	6	75,741	67,839	143,580	272,347	-	82,283	255,209	609,840
Transfer of assets	6	-	-	-	-	-	-	266,141	266,141
Total expenditure		950,294	115,563	1,065,857	1,070,767	338,839	341,478	1,374,531	3,125,615
Net income/ (expenditure) for the period	7	139,702	(2,692)	137,010	18,632	(281,276)	37,227	(237,183)	(462,600)
Net movement in funds		139,702	(2,692)	137,010	18,632	(281,276)	37,227	(237,183)	(462,600)
Reconciliation of funds:									
Total funds brought forward		467,608	88,818	556,426	448,976	281,276	51,591	237,183	1,019,026
Total funds carried forward		607,310	86,126	693,436	467,608	-	88,818	-	556,426

Discontinued activities relate to business transfers of certain areas of work for further information please see the Trustees report. All other activities are continuing. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a.

Balance sheet

Company no. 5815338

As at 31 May 2024

		As at 31 May 2024		As at 31 July 2023
	Note	£	£	£
Current assets:				
Work in progress		97,005		154,398
Debtors	13	246,178		185,386
Cash at bank and in hand		436,072		674,512
		<u>779,255</u>		<u>1,014,296</u>
Liabilities:				
Creditors: amounts falling due within one year	14	85,819		457,870
		<u></u>		<u></u>
Net current assets			<u>693,436</u>	<u>556,426</u>
Total net assets			<u>693,436</u>	<u>556,426</u>
The funds of the charity:	17			
Restricted income funds			86,126	88,818
Unrestricted income funds:				
General funds		607,310		467,608
		<u>607,310</u>		<u>467,608</u>
Total unrestricted funds			<u>607,310</u>	<u>467,608</u>
Total charity funds			<u>693,436</u>	<u>556,426</u>

Approved by the trustees on 2 December 2024 and signed on their behalf by

Shauneen Lambe
Interim Chair of Board of Trustees

Statement of cash flows

For the period ended 31 May 2024

Reconciliation of net income to net cash flow from operating activities

	10 months to 31 May 2024		14 months to 31 July 2023	
	£	£	£	£
Cash flows from operating activities				
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	137,010		(462,600)	
Depreciation charges	-		16,754	
Dividends and interest	(1,021)		(1,652)	
Loss on disposal of fixed assets	-		80,371	
(Increase) in debtors	(60,792)		(101,140)	
(Decrease)/Increase in creditors	(372,051)		256,208	
Decrease in work in progress	57,393		24,568	
Net cash (used in) operating activities		(239,461)		(187,491)
Cash flows from investing activities:				
Dividends and interest	1,021		1,652	
Net cash provided by investing activities		1,021		1,652
Change in cash and cash equivalents in the period		(238,440)		(185,839)
Cash and cash equivalents at the beginning of the period		674,512		860,351
Cash and cash equivalents at the end of the period		436,072		674,512

1 Accounting policies

a) Statutory information

Just for Kids Law is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address and principal place of business is Ec1 Offices 338 City Road London EC1V 2PY .

b) Basis of preparation

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

i) Expenditure 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:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

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

Notes to the financial statements

For the period ended 31 May 2024

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Raising Funds	2%
● Legal	82%
● Programmes	0%
● Policy	16%

Governance costs are re-allocated to each of the activities on the following basis which is an estimate, based percentage of expenditure, of the amount attributable to each activity.

● Raising funds	3%
● Legal	81%
● Programmes	0%
● Policy	16%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where purchase prices exceeds £1000.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) 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.

p) 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.

q) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

r) Work in progress

Legal work in progress is valued at the net realisable value. Provision is made when necessary for irrecoverable amounts of work in progress.

2 Income from donations and legacies

			10 months to 31 May 2024	Continuing	Discontinued	Continuing	Discontinued	14 months to
	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Restricted	31 July 2023
	£	£	£	£	£	£	£	Total £
Donations	37,234	-	37,234	29,065	-	-	-	29,065
Donated Services	-	-	-	50,000	-	-	-	50,000
Aurum Charitable Trust	25,000	-	25,000	25,000	-	-	-	25,000
The Blagrove Trust	55,000	-	55,000	50,000	-	-	-	50,000
Dr. Marten's Foundation	20,000	-	20,000	-	-	-	-	-
Esmée Fairbairn Core Grant	120,000	-	120,000	168,000	-	-	-	168,000
Family Charitable Trusts	30,000	-	30,000	62,500	-	-	-	62,500
Family Foundation 2	-	-	-	10,000	-	-	-	10,000
Garden Court Gardens	8,000	-	8,000	-	-	-	-	-
John Ellerman	50,000	-	50,000	50,000	-	-	-	50,000
Small Trusts	17,500	-	17,500	26,525	-	-	-	26,525
Stewarts Foundation	-	-	-	40,000	-	-	-	40,000
Segelman Trust	25,000	-	25,000	27,000	-	-	-	27,000
Swire Charitable Trust	-	-	-	20,000	-	-	-	20,000
	387,734	-	387,734	558,090	-	-	-	558,090

Notes to the financial statements

For the period ended 31 May 2024

3 Income from charitable activities

			10 months to 31 May 2024	Continuing	Discontinued	Continuing	Discontinued	14 months to
	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Restricted	31 July 2023
	£	£	£	£	£	£	£	Total £
Donations	10,000	-	10,000	10,000	-	-	-	10,000
Access to Justice	-	-	-	-	-	162,196	-	162,196
Allen & Overy Foundation	-	-	-	-	-	-	10,000	10,000
City Bridge Trust (casework)	-	-	-	-	-	-	22,000	22,000
Comic Relief (Safer Places)	-	-	-	-	-	-	37,939	37,939
CMS Social Impact	-	-	-	-	-	5,000	-	5,000
Goldsmiths	-	-	-	-	-	-	18,700	18,700
Legal Education Foundation (including Justice First)	-	11,387	11,387	-	-	56,489	-	56,489
Mission 44	-	-	-	-	-	-	45,415	45,415
Oak Foundation	-	-	-	-	-	-	62,173	62,173
Talent Fund	-	10,000	10,000	-	-	-	-	-
Trust for London	-	-	-	-	-	-	97,750	97,750
Development (Other)	-	23,821	23,821	-	-	41,994	-	41,994
Case work and LAA	240,770	-	240,770	304,330	-	-	-	304,330
Cabinet Office (C19 inquiry)	423,265	-	423,265	175,867	-	-	-	175,867
Sub-total for Legal	674,035	45,208	719,243	490,197	-	265,679	293,977	1,049,853
BBC Children in Need	-	-	-	-	-	-	44,125	44,125
BBC Children in Need (Small grants)	-	-	-	-	-	-	10,000	10,000
John Lyons	-	-	-	-	-	-	26,935	26,935
Mission 44	-	-	-	-	-	-	25,003	25,003
National Lottery	-	-	-	-	-	-	83,751	83,751
National Lottery Strive to Thrive	-	-	-	-	-	-	52,343	52,343
Oak Foundation	-	-	-	-	-	-	262,750	262,750
Peter Stebbings Memorial Charity	-	-	-	-	-	-	10,000	10,000
The Pilgrim Trust	-	-	-	-	-	-	20,000	20,000
Trust For London (Good Homes)	-	-	-	-	-	-	37,580	37,580
Hardship fund	-	-	-	-	-	-	200	200
Development (Other)	-	-	-	-	-	-	63,627	63,627
Sub-total for Programmes	-	-	-	-	-	-	636,313	636,313

Notes to the financial statements

For the period ended 31 May 2024

3 Income from charitable activities (continued)

			10 months to 31 May 2024	Continuing	Discontinued	Continuing	Discontinued	14 months to
	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Restricted	31 July 2023
	£	£	£	£	£	£	£	Total
								£
Donations	60	-	60	-	-	-	-	-
AB Charitable	-	30,000	30,000	-	-	30,000	-	30,000
Baring Foundation	-	-	-	-	-	-	30,000	30,000
Barrow Cadbury	-	-	-	-	-	32,000	-	32,000
Barrow Cadbury (BAME)	-	-	-	-	-	1,500	-	1,500
Dulverton Trust	-	-	-	-	-	-	30,021	30,021
EHRC	-	-	-	-	-	3,000	-	3,000
Esmée Fairbairn Foundation	-	-	-	-	-	350	-	350
Impact Social Fund	-	-	-	-	-	-	500	500
Joseph Rowntree Foundation	-	5,451	5,451	-	-	9,542	-	9,542
Mission 44	-	-	-	-	-	-	44,142	44,142
Oak Foundation	-	-	-	-	-	-	16,224	16,224
Paul Hastings (Corp Social Resp Fund)	-	-	-	-	-	-	20,000	20,000
Paul Hastings (Equitable Ed Fund)	-	-	-	-	-	-	45,000	45,000
Wilmington Trust	-	27,333	27,333	-	-	-	-	-
The Bromley Trust	-	-	-	-	-	15,000	-	15,000
Trust for London (Good Homes)	-	-	-	-	-	-	21,170	21,170
TUUT Charitable Trust	5,000	-	5,000	-	-	-	-	-
Other Policy income	17,361	-	17,361	35,314	57,563	-	-	92,877
Development (Other)	-	4,879	4,879	-	-	21,634	-	21,634
Sub-total for Policy	22,421	67,663	90,084	35,314	57,563	113,026	207,058	412,961
Total income from charitable activities	696,455	112,871	809,326	525,512	57,563	378,704	1,137,348	2,099,127

4 Income from other activities

			10 months to 31 May 2024	Continuing	Discontinued	Continuing	Discontinued	14 months to
	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Restricted	31 July 2023
	£	£	£	£	£	£	£	Total
								£
Events and sponsorships	1,265	-	1,265	4,146	-	-	-	4,146
Book sales	3,521	-	3,521	-	-	-	-	-
	4,786	-	4,786	4,146	-	-	-	4,146

5 Income from investments

			10 months to 31 May 2024	Continuing	Discontinued	Continuing	Discontinued	14 months to
	Unrestricted	Restricted	Total	Unrestricted	Unrestricted	Restricted	Restricted	31 July 2023
	£	£	£	£	£	£	£	Total
								£
Bank interest receivable	1,021	-	1,021	1,652	-	-	-	1,652
	1,021	-	1,021	1,652	-	-	-	1,652

Notes to the financial statements

For the period ended 31 May 2024

6a Analysis of expenditure (current period)

	Charitable activities							Governance costs £	Support costs £	10 months to 31 May 2024 Total £	14 months to 31 July 2023 Total £
	Raising funds £	Legal £	Programmes Discontinued activities £	Policy £	Legal Discontinued activities £	Policy Discontinued activities £	Asset transfers				
Staff costs (Note 8)	-	232,585	-	65,437	-	-	-	-	92,413	390,436	1,706,232
Other staff costs	-	1,710	-	-	-	-	-	-	20,399	22,109	88,043
Client support	-	581	-	-	-	-	-	-	260	841	3,946
Consultancy	24,800	10,989	-	-	-	-	-	-	22,150	57,939	129,729
Insurance	-	-	-	-	-	-	-	-	9,259	9,259	6,462
Promotion	-	-	-	-	-	-	-	-	7,594	7,594	5,409
Legal fees	-	-	-	-	-	-	-	-	785	785	125
Audit and accountancy	-	-	-	-	-	-	-	12,000	-	12,000	8,995
Governance	-	-	-	-	-	-	-	4,203	-	4,203	2,747
Premises costs	-	-	-	-	-	-	-	-	47,660	47,660	119,801
Office costs	-	19,410	-	-	-	-	-	-	45,654	65,064	149,448
Other costs	-	-	-	31,980	-	-	-	-	1,213	33,193	157,306
Subscriptions	-	420	-	-	-	-	-	-	2,456	2,876	5,643
LAA Costs	-	390,134	-	-	-	-	-	-	-	390,134	230,394
VAT	-	-	-	-	-	-	-	-	21,631	21,631	40,988
Project Costs	-	-	-	134	-	-	-	-	-	134	137,452
Other *	-	-	-	-	-	-	-	-	-	-	266,141
Depreciation	-	-	-	-	-	-	-	-	-	-	16,754
Donated Services	-	-	-	-	-	-	-	-	-	-	50,000
	24,800	655,828	-	97,551	-	-	-	16,203	271,475	1,065,857	3,125,615
Support costs	5,429	222,610	-	43,436	-	-	-	-	(271,475)	-	-
Governance costs	486	13,124	-	2,593	-	-	-	(16,203)	-	-	-
Total expenditure 2024	30,715	891,562	-	143,580	-	-	-	-	-	1,065,857	
Total expenditure 2023	101,772	955,843	928,784	354,631	263,236	255,209	266,141	-	-		3,125,615

* Other expenditure refers to the transfer of assets of our discontinued activities. Please refer to Trustees' report for more information.

6b Analysis of expenditure (prior period)

	Charitable activities							Governance costs £	Support costs £	14 months to 31 July 2023 Total £
	Raising funds £	Legal £	Programmes Discontinued activities £	Policy £	Legal Discontinued activities £	Policy Discontinued activities £	Asset transfers			
Staff costs (Note 8)	40,464	278,598	463,066	127,755	261,221	170,208	-	-	364,920	1,706,232
Other staff costs	-	8,401	1,588	49	2,015	1,646	-	-	74,343	88,043
Client support	-	1,267	2,628	-	-	-	-	-	51	3,946
Consultancy	42,750	25,100	7,383	1,025	-	29,128	-	-	24,343	129,729
Insurance	-	-	-	-	-	-	-	-	6,462	6,462
Promotion	-	-	-	-	-	-	-	-	5,409	5,409
Legal fees	-	-	-	-	-	-	-	-	125	125
Audit and accountancy	-	-	-	-	-	-	-	8,995	-	8,995
Governance	-	-	-	-	-	-	-	2,747	-	2,747
Premises costs	-	-	-	-	-	-	-	-	119,801	119,801
Office costs	-	27,307	2,136	28	-	5,425	-	-	114,552	149,448
Other costs	-	3,006	215	30,940	-	44,670	-	-	78,475	157,306
Subscriptions	-	1,090	-	-	-	75	-	-	4,478	5,643
LAA Costs	-	230,394	-	-	-	-	-	-	-	230,394
VAT	-	250	-	2,949	-	3,857	-	-	33,932	40,988
Project Costs	-	-	62,057	52,703	-	200	-	-	22,493	137,452
Other *	-	-	-	-	-	-	266,141	-	-	266,141
Depreciation	-	-	-	-	-	-	-	-	16,754	16,754
Donated Services	-	-	-	-	-	-	-	50,000	-	50,000
	83,214	575,412	539,074	215,449	263,236	255,209	266,141	61,742	866,139	3,125,615
Support costs	17,323	355,117	363,778	129,921	-	-	-	-	(866,139)	-
Governance costs	1,235	25,314	25,932	9,261	-	-	-	(61,742)	-	-
Total expenditure 2023	101,772	955,843	928,784	354,631	263,236	255,209	266,141	-	-	3,125,615

Notes to the financial statements

For the period ended 31 May 2024

7 Net income for the year

This is stated after charging / (crediting):

	10 months to 31 May 2024 £	14 months to 31 July 2023 £
Depreciation	-	16,754
Auditor's remuneration (excluding VAT):		
Audit	12,000	11,500
Other services	-	-
	12,000	11,500

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	10 months to 31 May 2024 £	14 months to 31 July 2023 £
Salaries and wages	337,452	1,468,596
Redundancy and termination costs	-	24,739
Social security costs	38,125	154,895
Employer's contribution to defined contribution pension schemes	14,858	58,000
	390,436	1,706,231

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the period between:

	10 months to 31 May 2024 No.	14 months to 31 July 2023 No.
£60,000 - £69,999	-	3

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £152,582 (2023: £367,731).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the period (2023: £nil). One charity trustee, Shauneen Lambe, received payment of £700 in relation to providing support in the charity's strategic litigation legal work (2023: £nil). The transaction was on an arm's length basis and the trustee was not involved in the decision making process. During the year, £40 travel expenses were reimbursed as trustee expenses (2023: £nil).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the period was 11 (2023: 39).

Staff are split across the activities of the charitable company as follows (average head count):

	10 months to 31 May 2024 No.	14 months to 31 July 2023 No.
Raising funds	-	1.0
Legal	6.4	12.0
Programmes	-	12.0
Policy	1.8	7.0
Support	2.5	7.0
	10.7	39.0

Notes to the financial statements

For the period ended 31 May 2024

10 Related party transactions

Trustee Sufina Ahmad is the Director of the John Ellerman Foundation which gave Just for Kids Law a grant of £50,000 (2023: £50,000).

Honorary Founder and Interim Chair Shauneen Lambe is a Trustee of the Baring Foundation, which gave a grant to Just for Kids Law of £nil (2023: £30,000).

During the period, trustees in aggregate donated unrestricted funds of £330 (2023: £590).

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

There were no tangible fixed assets for the period and previous period.

13 Debtors

	At 31 May 2024 £	At 31 July 2023 £
Trade debtors	226,930	176,334
Other debtors	19,248	9,052
	246,178	185,386

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 14 below.

14 Creditors: amounts falling due within one year

	At 31 May 2024 £	At 31 July 2023 £
Trade creditors	17,495	68,081
Taxation and social security	29,912	36,895
Other creditors	38,412	83,803
Transfers	-	266,141
Deferred income	-	2,950
	85,819	457,870

15 Deferred income

Deferred income comprises the deferment of grant income received in the period which must be recognised in following years as per the terms of the specific grants.

	At 31 May 2024 £	At 31 July 2023 £
Balance at the beginning of the year	2,950	16,571
Amount released to income in the year	(2,950)	(16,571)
Amount deferred in the year	-	2,950
Balance at the end of the year	-	2,950

Notes to the financial statements

For the period ended 31 May 2024

16a Analysis of net assets between funds (current period)

	General unrestricted £	Restricted £	Total funds £
Net current assets	607,310	86,126	693,436
Net assets at 31 May 2024	607,310	86,126	693,436

16b Analysis of net assets between funds (prior period)

	General unrestricted £	Restricted £	Total funds £
Net current assets	467,608	88,818	556,426
Net assets at 31 July 2023	467,608	88,818	556,426

17a Movements in funds (current period)

	At 1 August 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2024 £
Restricted funds:					
Legal					
Legal Education Foundation (including Justice First)	11,614	11,387	(23,001)	-	-
Talent Fund	-	10,000	(2,000)	-	8,000
Education funds and one-off grants	-	-	-	912	912
Hardship fund	-	-	(281)	8,460	8,179
Development (other)	11,529	23,821	(22,442)	17,469	30,377
	23,143	45,208	(47,724)	26,842	47,468
Programmes					
Education funds and one-off grants	912	-	-	(912)	-
Hardship fund	8,460	-	-	(8,460)	-
Development (other)	17,469	-	-	(17,469)	-
	26,842	-	-	(26,842)	-

Notes to the financial statements

For the period ended 31 May 2024

17a Movements in funds (current period) (continued)

Policy	At 1 August 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2024 £
Donations	-	-	-	-	-
AB Charitable Trust	22,625	30,000	(31,700)	-	20,925
Barrow Cadbury Trust (T18)	4,425	-	(2,925)	-	1,500
Comic Relief (Change It!)	3,284	-	-	-	3,284
Joseph Rowntree Charitable Trust	2,560	5,451	(3,284)	-	4,727
Wilmington Trust	-	27,333	(25,333)	-	2,000
Development (other)	5,940	4,879	(4,597)	-	6,222
	38,834	67,663	(67,839)	-	38,658
Total restricted funds	88,818	112,871	(115,563)	-	86,126
	At 1 August 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2024 £
Unrestricted funds:					
General funds	467,608	1,089,996	(950,294)	-	607,310
Total funds	556,426	1,202,867	(1,065,857)	-	693,436

The narrative to explain the purpose of each fund is given at the foot of the following note.

17b Movements in funds (prior period)

	At 1 June 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 July 2023 £
Restricted funds:					
Legal					
Access to Justice	-	162,196	(162,196)	-	-
Allen & Overy Foundation	-	10,000	(10,000)	-	-
Baring Foundation (Custody Time Limits)	1,253	-	(1,253)	-	-
City Bridge Trust (casework)	-	22,000	(22,000)	-	-
Comic Relief (Safe Place to Be)	5,164	37,939	(43,103)	-	-
CMS Social Impact	-	5,000	(5,000)	-	-
Goldsmiths Company Charity	-	18,700	(18,700)	-	-
Legal Education Foundation (including Justice Mission 44)	5,532	56,489	(50,407)	-	11,614
Oak Foundation	-	45,415	(45,415)	-	-
Oak Foundation	-	62,173	(62,173)	-	-
Trust for London	2,259	97,750	(100,009)	-	-
Development (other)	4,619	41,994	(35,084)	-	11,529
	18,827	559,656	(555,340)	-	23,143
Programmes					
Act for Change Fund	6,500	-	(6,500)	-	-
BBC Children in Need (Main Grant)	2,684	44,125	(46,809)	-	-
BBC Children in Need (Small Grant)	-	10,000	(10,000)	-	-
Garden Court Chambers	6,646	-	(6,646)	-	-
John Lyon's Charity	-	26,935	(26,935)	-	-
Mission 44	-	25,003	(25,003)	-	-
National Lottery Community Fund	70,435	83,751	(154,186)	-	-
National Lottery Strive to Thrive	-	52,343	(52,343)	-	-
Oak Foundation	16,803	262,750	(279,553)	-	-
Permira Equinox (TCS)	43,378	-	(43,378)	-	-
Peter Stebbings Memorial Charity	-	10,000	(10,000)	-	-
The Pilgrim Trust	-	20,000	(20,000)	-	-
Trust For London (Good Homes)	-	37,580	(37,580)	-	-
Education funds and one-off grants	912	-	-	-	912
Hardship fund	9,843	200	(1,583)	-	8,460
Development (other)	7,000	63,627	(53,158)	-	17,469
	164,201	636,314	(773,674)	-	26,842

Notes to the financial statements

For the period ended 31 May 2024

17b Movements in funds (prior period) (continued)

	At 1 June 2022	Income & gains	Expenditure & losses	Transfers	At 31 July 2023
Policy					
Donations	10,103	-	(10,103)	-	-
AB Charitable Trust	-	30,000	(7,375)	-	22,625
Baring Foundation	-	30,000	(30,000)	-	-
Barrow Cadbury Trust (T18)	-	32,000	(27,575)	-	4,425
Barrow Cadbury Trust (BAME)	5,218	1,500	(6,718)	-	-
Comic Relief (Change It!)	3,284	-	-	-	3,284
Dawes Trust	60,078	-	(60,078)	-	-
Dulverton Trust	-	30,021	(30,021)	-	-
EHRC	-	3,000	(3,000)	-	-
Esmee Fairbairn Foundation	-	350	(350)	-	-
Impact Social Fund	-	500	(500)	-	-
Joseph Rowntree Charitable Trust	-	9,542	(6,982)	-	2,560
KPMG Foundation	76	-	(76)	-	-
Mission 44	-	44,142	(44,142)	-	-
Oak Foundation	13,897	16,224	(30,121)	-	-
Paul Hastings	7,631	-	(7,631)	-	-
Paul Hastings (Corp Social Resp Fund)	-	20,000	(20,000)	-	-
Paul Hastings (Equitable Ed Fund)	-	45,000	(45,000)	-	-
Porticus	1,565	-	(1,565)	-	-
The Bromley Trust	-	15,000	(15,000)	-	-
The Hadley Trust	-	-	-	-	-
The Listening Fund	-	-	-	-	-
Trust for London (Good Homes)	1,514	21,170	(22,684)	-	-
Development (other)	2,380	21,634	(18,074)	-	5,940
	105,746	320,083	(386,995)	-	38,834
Total restricted funds	288,774	1,516,053	(1,716,009)	-	88,819
	At 1 June 2022	Income & gains	Expenditure & losses	Transfers	At 31 July 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	730,252	1,146,962	(1,409,606)	-	467,608
Total funds	1,019,026	2,663,015	(3,125,615)	-	556,426

Purposes of restricted funds

Legal

Legal Education Foundation (including Justice First) - Funding to support the Justice First Fellowship trainee solicitor.

Talent Fund (under the aegis of HughBonGo Fund) - Funding to provide legal representation to children and young people in contact with the criminal justice system and fight for systemic change.

Hardship Funds - are given as small one-off grants where there is an immediate need.

Policy

Donations - Funds contributing to our central costs.

AB Charitable Trust - Funding towards tackling racial disproportionality and infringement of rights in police treatment of children.

Barrow Cadbury Trust - Funding to develop reform proposals to assist children turning 18 in the criminal justice system.

Comic Relief (Change It!) - Funding towards Just For Kids Law child-led campaign Change It!, and towards advocacy and education community care, focused on West London.

Joseph Rowntree Charitable Trust - Funding towards us holding the government to account for the impact of the pandemic on children

Wilmington Trust - Funding towards our Youth Justice Advice Line in collaboration with Youth Justice Legal Centre.

Notes to the financial statements

For the period ended 31 May 2024

17b Movements in funds (prior period) (continued)

Development (other)

Access to work - Funding to support a member of staff.

The Blagrove Trust - Funding towards core operational costs.

CAF Keystone - A grant towards core development

Drapers Charitable Fund - A grant towards core costs supporting casework.

Legal Education Foundation - A grant to support strengthening sector capacity

Paul Hamlyn - Funding towards core operational costs

London Legal Support Trust - Funding towards the salary of a Billing Co-ordinator role.

The breakdown of development funds for 2023/24 was as follows:

	At 1 August 2023	Income & gains	Expenditure & losses	Transfers	At 31 May 2024
	£	£	£	£	£
BBC Children in Need	-	12,000	(10,000)	-	2,000
CAF Keystone	34,938	-	(13,438)	-	21,500
Esmee Fairbairn	-	4,800	(3,600)	-	1,200
Mark Leonard Trust	-	11,900	-	-	11,900
	34,938	28,700	(27,038)	-	36,600

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	2024	2023
	£	£
Less than one year	19,753	10,824
One to five years	37,892	43,296
	57,645	54,120

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.