

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK (TRADING AS JUST FAIR)

**TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023**

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Registered charity number: 1141484

Company no: 07394478

Registered office and principal operating address:

Economic, Social and Cultural Rights in the UK (Trading as Just Fair)

c/o Jamie Burton

Doughty Street Chambers

54 Doughty Street

London WC1N 2LS

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK (TRADING AS JUST FAIR)

TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

TRUSTEES' REPORT

The Trustees present their accounts for the year to 31 March 2023.

The following individuals are Trustees of Economic, Social and Cultural Rights in the UK (trading as Just Fair) under charity law (directors under company law):

- Dr Katie Boyle
- Jamie Burton (Chair of Board of Trustees)
- Alice Donald
- LiannaEtkind
- Armin Houshmand
- Parissa Najah (resigned 19 October 2022)
- John Powlton
- Mary-Ann Stephenson

Our aims and objectives

Economic, Social and Cultural Rights in the UK (trading as Just Fair) is a civil society organisation working on economic, social, and cultural rights (ESCR) in the UK.

We specialise in ESCR policy, research, and practice, have an established track record, extensive networks, and strong partnerships. Our vision is for a fairer and more just society for all, and our mission is to use ESCR as a tool for social change, leading and inspiring work to respect, protect and fulfil ESCR in the UK.

Our goal is for ESCR to be incorporated into domestic law, and for the UK Government and public authorities to be effectively held to account in relation to their human rights obligations. If we are successful, these rights will be better respected, protected and fulfilled, and everyone will be guaranteed the basic requirements of a decent life in which they can thrive, with dignity.

Our funding

In this period, we benefitted from income from the Equality and Human Rights Commission, the Disrupt Foundation, Joseph Rowntree Charitable Trust, the Tudor Trust, and The Legal Education Foundation. The Trustees are enormously grateful for the support and confidence shown in Just Fair by each of our donors.

Our patrons

We remain indebted to the hard work and commitment of our inspiring patrons, Baroness Jane Campbell, Baroness Ruth Lister, and Professor Paul Hunt.

Our staff

In this period, Jess McQuail continued as Director; Helen Flynn as Head of Policy, Research and Campaigns, Kate Ewing as Administrator and Researcher, and Maddy Lawson as Communications Advisor. Lyle Barker joined as the new Human Rights Officer during 2022 and moved on in February 2023. All staff continued to work remotely.

Our context

There is no doubt we are living in ever more challenging times. Following Covid-19, 2022 was a disaster for UK living standards. We are now facing growing levels of inequality and the worst cost of living crisis in 40 years. People are experiencing soaring levels of poverty, a health service in crisis, a social security system no longer fit for purpose, poor working conditions, restrictions on the right to strike and discrimination at work and in education, healthcare, and housing.

As with austerity measures and the Covid-19 pandemic before it, this crisis is having a disproportionate impact on some, including people on a low-income and in low-paid households, those with a disabled family member and people of colour.

Alongside, we are facing a hostile UK political environment, with rights and access to rights being significantly undermined and facing further threats.

But we are inspired by the power and confidence that people and communities have when they come together and stand up for their everyday rights, and the tide is turning on ESCR as more and more of us recognise the need for permanent, lasting solutions to poverty and inequality.

Our activities

The activities of the charity described below are for the public benefit and the Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

During this year, we developed and published our new Strategy 2023-25. The strategy set out our approach to strengthening our work on ESCR in the UK, and to building a stronger, more united civil society with the capacity and confidence to call for the fulfilment of ESCR.

Key activities of the year have included:

We have continued to act as a thought leader and advocate for ESCR, undertaking specialist monitoring, research, campaigns, advocacy, and communications, so the UK Government and public authorities are more effectively held to account on their existing ESCR obligations. We have also continued to advocate for ESCR to be effectively incorporated into domestic law across the UK.

We continued as members of several civil society coalitions and to convene a number of others. As co-secretariat of the All-Party Parliamentary Group (APPG) on No Recourse to Public Funds (NRPF), we supported 2 open APPG meetings, on NRPF and children, NRPF and housing. We contributed our expertise to coalitions such as the Save our Human Rights Act coalition, the End Child Poverty coalition, the Inequalities in Health Alliance (IHA), Equally Ours and the Lift the Ban coalition. We continued our work on the implications of the UK's exit from the EU on human rights, as part of the Civil Society Alliance (previously the Brexit Civil Society Alliance).

We are the UK NGO representative on the International ESCR-Net partnership and have increased our support of the new generation of ESCR activists by securing partnerships with the University of Bristol and SOAS, employing paid student interns for dedicated projects. We have also continued to manage students in partnership under the White Rose Doctoral Training Partnership ESRC Network Award. This network brings us together with the universities of Sheffield, York and Leeds, and the Overseas Development Institute to support 3 funded PhD studentships to work on informality and citizenship.

We submitted 16 specialist reports to various UK Parliament committee inquiries, UK CSO and other consultations, and UN treaty and intergovernmental body review processes, with significant results including our evidence being picked up and used as part of UN scrutiny of the UK.

The creation and submission of the independent parallel report to the UN Committee on Economic, Social and Cultural Rights (UN CESCR) on behalf of civil society in England and Wales was a particular highlight. This project involved capacity building with civil society organisations (CSOs) across England and Wales to encourage engagement in the project, collation of evidence from over 70 CSOs, publication of a report in English, Welsh and Easy Read, publication of a 'companion guide' and report launch events in the House of Lords and the Senedd. We also attended CESCR's Pre-sessional Working Group in Geneva to present the report, supported people with lived experience to present their own evidence to CESCR, coordinated civil society across the UK to assist their input into the process and completed a significant amount of follow up.

We continued to lead and coordinate high profile campaigns, including on the cost-of-living crisis, the UK's human rights record, Section 1 of the Equality Act - the socio-economic duty, and no recourse to public funds. Again, we have seen strong results from these campaigns, particularly with regard to the socio-economic duty, where, working with our partners, we supported the voluntary adoption of the duty by 2 local authorities and successfully advocated for the Labour Party to include a commitment to enact the duty in its pre-manifesto proposals.

We continued to work with civil society organisations and activists, supporting them to be more confident and have more capacity to use ESCR as a tool for change. During this year, we delivered over 20 open events and training sessions for CSOs on ESCR, and followed up with many CSOs, supporting them to use ESCR in their own campaigns.

We worked with many community activists, including our Community Researchers to develop their own manifesto for social change, and a film in which they talked about their work in local communities and what taking a rights-based approach means to them, which was launched at a public screening and was widely shared. We continued to support the development of a project which brings together activists and communities to showcase good practice in local advocacy on poverty and human rights. Over the last year, as part of this project, together with, Amnesty International UK, ATD Fourth World and the Human Rights Centre of the University of Essex we facilitated a series of events to build bridges between people with lived and learned experience of poverty in the UK.

Alongside, we produced and disseminated a range of tools and resources to support CSOs, including a new cost of living crisis hub on our website with downloadable rights-based resources.

We started scoping the establishment of a new lived experience advisory board which will play a key role in deciding what our organisational priorities and work should be. We are aiming for the board to be comprised of people with lived experience of inequality and injustice (relating to particularly ESCR), who will work collaboratively with us to plan and support Just Fair to be as permeable to lived expertise as it is to learned expertise, informing the development and delivery of all our activities and projects.

Lastly, we commissioned the Institute for Voluntary Action Research to help us develop and implement a new monitoring, evaluation and learning framework and tools, so we can better measure and learn from all our work.

There are no uncertainties about the ability of the charity to continue as a going concern.

Financial review and reserves policy

In this period, we operated with a planned and well managed budget deficit again in 2020/22 made possible by the surpluses achieved in previous periods. The Trustees are also pleased to report that following the balance sheet date additional unrestricted funding was secured for 2023/24.

The Trustees keep the reserves policy under review and implemented a new policy during the period to ensure it is appropriate to the planned activities and the risks the charity faces. The current strong balance sheet with significant income received in advance together with a good relationship with the key funders means that the charity is well placed to continue with the plans outlined above. As per the new reserves policy, the minimum level of acceptable reserves is the midpoint of:

- 20% of annual costs for the preceding financial year; and
- A lump sum figure of £10,000 plus the estimated costs of winding up of Just Fair assuming statutory redundancy pay for all employees.

The organisation implements its financial policies and procedures designed to mitigate, to the extent possible, the risks of financial failure and exposure to accidental or intentional actions that could potentially damage the financial good standing of the organisation. The Trustees review the organisation's policies and procedures on an annual basis to ensure that policies and procedures remain appropriate and proportionate.

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FOR THE PERIOD ENDED 31 MARCH 2023**

Statement of Trustees' Responsibilities In Relation To The Financial Statements

Company law requires the Trustees, who are also directors under company law, to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the Financial Statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the Financial Statements unless they are satisfied, they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that year. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue in operational existence.

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

Small company provisions

This report has been prepared in accordance with the Companies Act 2006 and the special provisions relating to small companies, the Financial Reporting Standard 102, and the Charities Act 2011.

Independent Examiner

The Trustees consider an audit under section 476 of the said Act was not required and an independent external examination of the accounts on pages 8 to 12 was required.

The Trustees confirm that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Date: 19th July 2023

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Independent examiner's report to the charity Trustees of Economic, Social and Cultural Rights in the UK (Trading as Just Fair)

I report on the accounts of the company for the period ended 31 March 2023 which are set out on page 8 to 12.

Responsibilities of Trustees and examiner and basis of my report

As Trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: Andrew Ledward
Chartered Accountant
47 Roman Way, Uckfield, East Sussex

19th July 2023

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023			2022 (Restated)		
	Core	Restricted	Total	Core	Restricted	Total
	£	£	£	£	£	£
Incoming resources from generated funds;						
The Joseph Rowntree Charitable Trust	47,250	-	47,250	50,000	-	50,000
The Tudor Trust	-	33,333	33,333	-	35,333	35,333
The Law Society Charity	-	-	-	-	4,910	4,910
The Legal Education Foundation	50,000	-	50,000	-	25,000	25,000
The National Lottery Community Fund	-	-	-	-	56,009	56,009
Disrupt Foundation	55,561	-	55,561	-	-	-
Equality and Human Rights Commission	49,999	-	49,999	-	-	-
The Baring Foundation	-	-	-	-	44,800	44,800
Other Income	3,815	-	3,815	3,200	4,508	7,708
Total voluntary income	206,625	33,333	239,958	53,200	170,560	223,760
Less: Resources expended:						
Governance (Note 2)	3,579		3,579	4,915	-	4,915
Charitable Activities (Note 3)	132,737	50,556	183,293	58,865	167,559	226,424
Total resources expended	136,316	50,556	186,872	63,780	167,559	231,339
Net movement in funds	70,309	-17,223	53,086	-10,580	3,001	-7,579
Funds brought forward	23,158	17,223	45,291	33,738	14,222	47,960
Funds carried forward	93,467	-	93,467	23,158	17,223	40,381

The notes on pages 10 to 12 form part of these accounts

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**TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
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BALANCE SHEET AS AT

		2023	Restated 2022
	Note	£	£
Current Assets			
Cash at bank		226,593	101,946
Sundry debtors	4	<u>799</u>	<u>320</u>
		227,392	102,266
Less: current liabilities			
HMRC – PAYE & NI payable		5,873	5,617
Deferred income		122,775	54,278
Now Pension Control		1,607	1,433
Sundry creditors	5	<u>3,670</u>	<u>557</u>
		<u>133,925</u>	<u>61,885</u>
Net current assets		<u>93,467</u>	<u>40,381</u>
Represented by:			
Funds carried forward:			
General funds		93,467	23,158
Restricted funds		<u>-</u>	<u>17,223</u>
		<u>93,467</u>	<u>40,381</u>

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

The Trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting periods and for the preparation of accounts.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

Approved by the Trustees 19th July 2023 and signed on their behalf by:



Jamie Burton
 Chair of Just Fair & Trustee
 Company no: 07394478 Charity number: 1141484

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NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The financial statements have been prepared on the historical costs convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts and in accordance with: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK (FRS102) (effective 1 January 2015) (Charities SORP (FRS 102)), Financial Reporting Standards applicable in the UK and the Companies Act 2006.

A cash flow statement, as required by section 7 of Financial Reporting Standard ("FRS") 102, has not been prepared on the grounds that it is a small company.

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charitable company and the amounts are certain and measurable. Grants and donations are only included in the accounts when the general income criteria are met, and any such income received in an accounting period that relate exclusively to future periods are treated as deferred as disclosed on the Balance Sheet.

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of costs

Direct activity costs and payments comprise those costs that contribute directly to an activity and are allocated to the relevant activity. Governance costs, where applicable, are those costs incurred to meet statutory and constitutional requirements.

Administration costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Funds

Restricted Funds

These represent income received that is subject to specific restrictions for use determined by the donor which are narrower than the charitable company's general objects.

General Funds

These represent all other funds held for the general purposes of the charitable company.

Deferred Income

Grants and donations are only included in the accounts when the general income criteria are met, and any such income received in an accounting period that relate exclusively to future periods are treated as deferred as disclosed on the Balance Sheet.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. Amounts expended on central administration and governance

	2023	2022
	£	£
Staff costs	1,829	1,245
Rental of premises	-	823
Accountancy	1,625	2,235
General office expenses	125	612
	<u>3,579</u>	<u>4,915</u>

3. Amounts expended on charitable activities

	2023	2023	2022	2022
	£	£	£	£
	Core	Restricted	Core	Restricted
Staff costs	113,726	40,636	56,561	126,387
Consultancy	27,923	600	-	21,323
Previous deferred income released	-17,996	-	-	-
PR/Advertising	-	-	-	3,900
Accountancy	2,877	-	-	4,735
IT support and consultancy	944	379	1,562	2,331
Travel and subsistence	1,927	246	244	660
Printing and stationery	171	44	15	138
Subscriptions and donations	297	-	348	458
Workshop & training	611	5,645	84	4,508
General office expenses	2,257	3,006	51	3,119
	<u>132,737</u>	<u>50,556</u>	<u>58,865</u>	<u>167,559</u>

Staff costs comprised the aggregate of gross salaries and employer's pension and NI (net of HMRC rebates) contributions.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Debtors

	2023	2022
	£	£
Other debtors	446	320
Prepayments	353	-
	<u>799</u>	<u>320</u>

5. Sundry Creditors

	2023	2022
	£	£
Trade creditors	1,660	-
Accruals	1,218	-
Net pay control underpayments	792	557
	<u>3,670</u>	<u>557</u>

6. Trustees' remuneration

There were no Trustees' or directors' remuneration or other benefits for the period ended 31 March 2023.

7. Liability of members

The liability of members is limited by guarantee. In the event of the charity being wound up during the period of membership or in the following year, members would be required to contribute an amount not exceeding £1. Total number of members at 31 March 2023 was 7.

8. Restatement of the financial position for the year ended 31 March 2022

A prior year adjustment is a correction of a duplicated grant from the Law Society Charity, the Restricted Funds as previously reported were £22,133 reduced by £4,910 deferred income correction to £17,223.