

Charity registration number 1141484

Company registration number 07394478 (England and Wales)

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
JUST FAIR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

JUST FAIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

K Boyle
J Burton (Chair of Board of Trustees)
A Donald
L Etkind
A Houshmand
J Powlton
M Stephenson
A Hogarth (Appointed 18 October 2023)

Charity number

1141484

Company number

07394478

Independent examiner

F J Wilde FCCA MBA DChA
Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

JUST FAIR

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ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

JUST FAIR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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 ESCR are our rights of everyday life. This means a decent job and home, enough to eat, clothes to wear, a healthy environment, the chance to learn, and a safety net when we most need it.

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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our funding

In this period, we benefitted from income from the Allen and Overy Foundation, the Baring Foundation, 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 Research and Administration Officer and Alex Firth as Research and Communications Officer. Laura Grace joined as Human Rights Officer in June 2023 and Ernesto Cabellos joined as Human Rights Educator in January 2024. All staff continued to work remotely.

Our context

There is no doubt we continue to live and work in challenging times; with an ongoing cost-of-living crisis, a UK political environment hostile to rights, and access to rights being significantly undermined and facing further threats. People are suffering, and those who already face the greatest barriers are being harmed the most. A wide range of civil society organisations (CSOs) are spending significant time keeping track of, and responding to this context, which has a huge impact on their capacity to engage in proactive campaigns or activities.

But there are positive signs.

After years of our campaigning, we have been pleased to see the Labour Party make commitments to S1 of the Equality Act, 'champion international law and universal human rights at home and abroad' and a host of other draft policies, which, if they were elected and enacted, could take great strides towards making our everyday rights a reality. There is increasing interest by politicians in ESCR, as levels of poverty, destitution, and inequality continue to rise, and they look for answers. In England, there is growing interest from local and regional authorities in taking a rights-based approach, with many voluntarily adopting S1.

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

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

FOR THE YEAR ENDED 31 MARCH 2024

Progress has begun in the devolved nations: the Scottish Government has begun developing a Human Rights Bill that would incorporate ICESCR into Scots law and in Wales, a Welsh Human Rights Bill is under consideration, and children's rights are already being enshrined in Welsh law.

There is also increasing evidence that ESCR are a popular choice. 2023 polling carried out by Opinium showed that ESCR are overwhelmingly popular with the UK public. Working closely with us, many CSOs are increasingly taking on ESCR as part of their core work, and we continue to be inspired by the power and confidence that people and communities have when they come together and stand up for their everyday rights.

We believe 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.

Key activities of the year have included:

We 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.

In our role as co-secretariat of the All-Party Parliamentary Group (APPG) on No Recourse to Public Funds (NRPF), we supported the APPG's AGM in May 2023, and 'Domestic abuse & NRPF: how can we increase protections for migrant women?' event in June 2023. We stepped down from our co-secretariat role in January 2024.

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) and Equally Ours. 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).

In November 2023, we launched a new ESCR UK wide network for CSOs and others interested in working on positive change in ESCR. We chair this network, which already has over 100 members across the UK. The network has regular meetings, fortnightly mailings and works on joint advocacy activities focused on increasing the scrutiny of the UK Government and public authorities in relation to ESCR.

We continue to learn the huge value of, and resource involved in working in partnership and coalition. We know we can only achieve our outcomes by working together with many others across the UK. This has also helped remind us that the main tenets of our Strategy 2022-5 – our focus on ESCR thought leadership, convening, capacity building and advocacy – remain centrally important. We have also learnt the importance of strategic planning across the sector on ESCR.

We have continued to expand and develop our work with CSOs, to support them to have increased understanding, be more confident and have more capacity to use ESCR as a tool for change.

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

FOR THE YEAR ENDED 31 MARCH 2024

In this period, activities included development and delivery of:

- 43 ESCR training events (online and offline), with 430 CSO attendees. In feedback collected, 90% felt that attending the events had increased their ESCR knowledge and 89% felt more confident using ESCR.
- many bespoke engagements with CSOs, supporting them to use ESCR in their own campaigns. For example, this has included continuing as a partner in the Growing Rights Instead of Poverty Partnership, which aims to bring lived and learnt experience together to build connections between poverty and human rights.
- new resources and toolkits for CSOs. This included the completion and roll out of a new card game - 'Human Rights: Not a Game', for people to explore why human rights matter in everyday life and think about how rights can help make social change. Since its launch in October 2023, over 100 community activists have played the game. Players have used the game in their own community settings, and feedback has been overwhelmingly positive, with one group saying, 'I've never seen anything like it'. Groups have reported that the game has helped them see the discrimination and stigma they are facing in different ways; that they are the result of structural events and forces, they are rights that are not being upheld, that violations particularly impact people who might already be marginalised.
- a new programme in London. In July 2023, we launched and started delivery of a major new programme working with the British Institute of Human Rights to support London based CSOs to use human rights-based approaches to tackle discrimination and disadvantage facing the communities they serve. This programme has involved engagement with over 60 London CSOs to raise awareness of human rights as social justice tool for community action, training sessions and the development of new resources to support their understanding of ESCR. With our new p/t Human Rights Educator, we developed 3 videos: What are human rights? The power of human rights, Our everyday human rights, 4 new companion resource packs, including 1 on the evidence of the human rights realities of people living in London. Feedback from the programme's training sessions has been overwhelmingly positive; respondents rated our sessions as 4.9/5, with all stating they enjoyed the session and would recommend it. 89% saw themselves using human rights in their work to make positive change, and every attendee said that after attending the workshop, they would be more likely to take action to uphold people's human rights.

We continue to learn about the benefit of bringing people, communities and CSOs together, to voice concerns and views of social injustice, learn and build solidarity, think about how ESCR can add to their work, and help them work towards positive social change. We have also learnt that this work takes time, and the process is as important as any outputs. For example, the human rights card game took almost 2 years to create, as it was developed at the pace of the Community Researchers and involved their own development and realisations as activists working on ESCR. This learning has helped us think about how we approach and plan our future work in communities and with CSOs.

We have continued to work hard to increase the scrutiny of the UK Government and public authorities in regard to ESCR.

This has included submission of specialist evidence to 9 UK government and UN inquiries. For example, this included 6 months' work on the Human Rights Bill (Scotland) consultation: encouraging and supporting CSOs across the UK to respond, submitting our own evidence, and spotlighting Scotland's progress. Our evidence was cited several times in the consultation response, as it has been with many other inquiry reports.

For example, in August 2023, we cited the impact of Brexit in our evidence to the UN Committee on the Rights of Persons with Disabilities (UNCRPD). In our submission we showed that the way in which the UK Government has chosen to leave the European Union has had huge implications for the rights of disabled people in the UK, including in relation to work and employment. The Committee's final report, published in March 2024 picked up on our evidence and commented on the impact of Brexit and Covid-19 on the loss of funding for community and employment programmes that supported disabled people.

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FOR THE YEAR ENDED 31 MARCH 2024

In September 2023, we completed a major research project and report 'I felt so stuck', in partnership with Human Rights Watch, on asylum accommodation in the UK. We followed this by developing an associated toolkit and an online training session to help CSOs use the report in their own work, with supporting communications. We also published 53 blogs and 5 reports relating to our scrutiny on ESCR during this period.

These activities have resulted in increased scrutiny of the UK Government and public authorities with for example, many issues raised in our evidence to the UNCPD being picked up and highlighted in the report, our evidence being cited in reports by the UK Work and Pensions Committee and the UK Joint Committee on Human Rights on benefit levels and the Safety of Rwanda Bill respectively, among others.

In addition to the activities mentioned above, we have continued to work with colleagues across Wales, Scotland, and Northern Ireland to support progress towards mainstreaming ESCR across devolved governments and public authorities. This has included speaking at several events, supporting: work on the Scottish Government's plans to incorporate ICESCR into Scots law, the campaign to incorporate the right to housing into Welsh law, and colleagues in Northern Ireland, following the return of Stormont and campaigns for everyday rights to be included in the priorities for a restored Northern Ireland Assembly. This work with devolved governments and jurisdictions has been greatly enhanced with our creation and chairing of the UK ESCR Network.

On a local government level, we continued our work to campaign for the enactment of S1 of the Equality Act. This included collecting practical examples of successful implementation of the duty and publishing a report in July 2023 to support local authorities and public bodies to voluntarily adopt the duty and expand the reach and impact of the duty for those who have already adopted it. We have accompanied this work with blogs, an open online training session and a presentation at a major conference in Manchester in March 2024. We are a member of the national Socio-economic Advisory Panel, and the 1 for Equality campaign group, convened by the Equality Trust. With our support, 1 in 7 local authorities in England have now voluntarily enacted the duty – this was evidenced in a report produced by our partner, Greater Manchester Poverty Action.

In November 2023, we launched a major programme focused on campaigning for ESCR to be incorporated into UK domestic law - the everyday rights conversation. The aim of this programme is to gather people together to discuss the issue and develop ideas on the practicalities of how this can be achieved across the UK – in order to draft proposals at the end of 2024. The foundation of this programme is our 5 principles for incorporation, which we developed during 2023. These 5 principles are: Rights knowledge, Rights frameworks, Rights resourcing, Rights accountability, and Rights enjoyment. In this period, the everyday rights conversation has involved an online introductory session and online discussion sessions on rights knowledge and rights frameworks, with 98 people attending.

We continue to collect feedback from participants in these sessions, which has been really positive e.g. 'Understanding how better knowledge of ESCRs among the civil society can pave the way to campaigning and implementation has given me the confidence to share the message and educate the public while campaigning for human rights at a local level'.

During 2023, a major project for us was the development and delivery of a major conference on ESCR in Westminster in November. Five years on from the then UN Special Rapporteur Philip Alston's visit to the UK, our conference was attended by over 150 delegates who heard from major speakers on the state of poverty, inequality and human rights in the UK, the negative consequences of ignoring our everyday rights and the major role these rights can play in creating a fairer and more just society for all.

Delegates heard evidence that poverty and inequality remain persistent in the UK, and for some it has got a lot worse, that UK Govt and public authorities have a duty to uphold existing human rights obligations and are failing, and it is time for us to bring our everyday rights – like housing, healthcare, and education – into our domestic law across the UK.

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

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

FOR THE YEAR ENDED 31 MARCH 2024

Speakers included Philip Alston and Olivier De Schutter, current UN Special Rapporteur on extreme poverty and human rights, Emma Roddick, MSP for Highlands and Islands (Region), Minister for Equalities, Migration and Refugees, Scottish Government, Ian Byrne, MP for Liverpool, West Derby, direct experience testimony and Just Fair staff and trustees. The conference received strong UK and international media coverage, including in the Guardian, Independent and Big Issue, and very positive feedback, including: *'Excellent in-depth presentations about the application of rights in reality and the importance of continuing to pursue direct incorporation'*. It really felt that the conference had put ESCR into the spotlight, and centre stage.

During 2023, we also developed our partnership with the Institute for Voluntary Action Research to strengthen our approach to monitoring, evaluation, and learning. As part of this, we gathered and analysed feedback from 50 civil society activists and organisations, on the extent to which we are meeting our goals, and published our findings in a new report 'Using everyday rights as a tool for change: what we heard from civil society organisations' in November 2023. This report evidenced that 92% of organisations that Just Fair had worked with felt their interactions with Just Fair 'had helped give them a greater understanding of ESCR'.

We have also worked on our communications, commissioning Equally Ours strategic communications team to work with us to develop our 'strategic communications' messaging framework, to communicate ESCR more easily and effectively to all our audiences. We have since started using the term 'everyday rights' to describe ESCR, a term warmly welcomed and endorsed by Philip Alston at our November 2023 conference.

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 a securing partnerships with 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.

In August 2023, we were awarded special consultative status with the United Nations Economic and Social Council. This allows us to participate in the UN human rights monitoring system more fully (for example by organising side events, attending, and observing proceedings, submitting written statements, and making oral interventions). The purpose of Consultative status is to enable the Council or one of its bodies to secure expert information or advice from organisations having special competence.

In September 2023, after a period of development, we were really pleased to establish our new Lived Experience Advisory Board which is already playing a key role in deciding what our organisational priorities, and work should be. This Board comprises people with lived experience of inequality and injustice and has started work with the Just Fair team developing the everyday rights conversation programme.

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 2023/24 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 2024/25.

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. For this financial year the reserves policy determines that 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 policy was revised in March 2024 (and agreed in April 2024). The updated policy determines that the minimum acceptable level of reserves is simply equal to 20% of the annual costs for the preceding financial year.

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.

**ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
JUST FAIR
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

The charity is a charitable company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Boyle

J Burton (Chair of Board of Trustees)

A Donald

L Etkind

A Houshmand

J Powlton

M Stephenson

A Hogarth

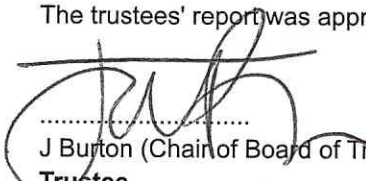
(Appointed 18 October 2023)

Our governance

The Trustees delegate the day to day running of the charity to the Director and team. Trustee meetings are held on a quarterly basis, with additional ad hoc sub meetings held as required. Trustees are recruited and inducted using formal processes. Trustee induction includes training and support to ensure Trustees understand the organisation and their legal responsibilities.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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


.....
J Burton (Chair of Board of Trustees)

Trustee

Date: 23 / 7 / 24

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

JUST FAIR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

I report to the trustees on my examination of the financial statements of Economic, Social and Cultural Rights in the UK (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated:

29 July 2024

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
JUST FAIR
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
							As restated
Income and endowments from:							
Donations and legacies	3	142,000	90,140	232,140	220,806	33,333	254,139
Other income	4	5,227	-	5,227	3,815	-	3,815
Total income		147,227	90,140	237,367	224,621	33,333	257,954
Expenditure on:							
Raising funds	5	4,868	1,150	6,018	-	-	-
Charitable activities	6	176,236	78,520	254,756	154,312	50,556	204,868
Total expenditure		181,104	79,670	260,774	154,312	50,556	204,868
Net income/(expenditure) and movement in funds		(33,877)	10,470	(23,407)	70,309	(17,223)	53,086
Reconciliation of funds:							
Fund balances at 1 April 2023		116,673	-	116,673	23,158	17,223	40,381
Fund balances at 31 March 2024		82,796	10,470	93,266	116,673	-	116,673

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
JUST FAIR
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	831		799	
Cash at bank and in hand		270,758		226,593	
		<u>271,589</u>		<u>227,392</u>	
Creditors: amounts falling due within one year	12	178,323		110,719	
Net current assets			<u>93,266</u>		<u>116,673</u>
The funds of the charity					
Restricted income funds	14		10,470		-
Unrestricted funds			82,796		116,673
			<u>93,266</u>		<u>116,673</u>

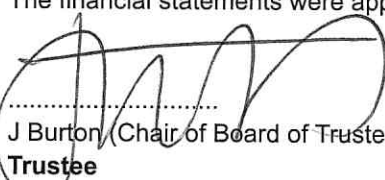
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 16/7/24


 J Burton (Chair of Board of Trustees)
 Trustee

Company registration number 07394478 (England and Wales)

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Economic, Social and Cultural Rights in the UK is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ECONOMIC, SOCIAL AND CULTURAL RIGHTS IN THE UK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable	142,000	90,140	232,140	220,806	33,333	254,139
Grants receivable for core activities						
The Joseph Rowntree Charitable Trust	30,000	-	30,000	47,250	-	47,250
The Tudor Trust	-	32,750	32,750	-	33,333	33,333
The Legal Education Foundation	37,000	-	37,000	50,000	-	50,000
Disrupt Foundation	50,000	-	50,000	55,561	-	55,561
Equality and Human Rights Commission	-	-	-	49,999	-	49,999
Previous deferred income released	-	-	-	17,996	-	17,996
The Baring Foundation	-	57,390	57,390	-	-	-
Allen & Overy Foundation	25,000	-	25,000	-	-	-
	142,000	90,140	232,140	220,806	33,333	254,139

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4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	5,227	3,815

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	4,868	1,150	6,018	-	-	-

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6 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Direct costs		
Staff costs	181,553	154,362
Consultancy	14,550	28,523
Accountancy	12,149	2,877
IT support and consultancy	2,820	1,323
Travel and subsistence	3,039	2,173
Subscriptions and donations	475	297
Workshop & training	7,899	6,256
General office expenses	3,488	5,478
Administrator Cost/Fees	8,228	-
Evaluation	6,295	-
Research and Policy Interns	3,998	-
Safeguarding	955	-
Participation	375	-
Recruitment	1,004	-
Accessibility	942	-
	<u>247,770</u>	<u>201,289</u>
Share of support and governance costs (see note 7)		
Support	1,168	1,954
Governance	5,818	1,625
	<u>254,756</u>	<u>204,868</u>
Analysis by fund		
Unrestricted funds - general	176,236	154,312
Restricted funds	78,520	50,556
	<u>254,756</u>	<u>204,868</u>

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7 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	-	1,829
General office expenses	-	125
Bank fees	165	-
Payroll and pensions servicing	1,003	-
Governance costs	5,818	1,625
	<u>6,986</u>	<u>3,579</u>
Analysed between:		
Charitable Activities	<u>6,986</u>	<u>3,579</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. £255 of travel expenses was reimbursed to one trustee.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>4</u>	<u>3</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	157,913	156,191
Social security costs	11,373	-
Other pension costs	12,267	-
	<u>181,553</u>	<u>156,191</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of Key Management Personnel for the year was £64,489 including all additional costs such as employer's national insurance and employer's pension costs.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	276	-
Other debtors	-	446
Prepayments and accrued income	555	353
	<u>831</u>	<u>799</u>

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		5,918	5,873
Deferred income	13	162,679	99,569
Trade creditors		827	1,660
Other creditors		3,932	2,399
Accruals and deferred income		4,967	1,218
		<u>178,323</u>	<u>110,719</u>

13 Deferred income

	2024	2023
	£	£
Other deferred income	<u>162,679</u>	<u>99,569</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>162,679</u>	<u>99,569</u>
Deferred income at 1 April 2023	99,569	54,278
Released from previous periods	(99,569)	(54,278)
Resources deferred in the year	<u>163,929</u>	<u>122,775</u>
Deferred income at 31 March 2024	<u>163,929</u>	<u>122,775</u>

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14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
The Tudor Trust	-	32,750	(32,750)	-
The Baring Foundation	-	57,390	(46,920)	10,470
	-	90,140	(79,670)	10,470
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
The Tudor Trust	17,223	33,333	(50,556)	-

Tudor Trust grant: Funds towards salary and associated costs of the Social Rights Alliance.

Baring Foundation grant: Funds for Just Fair act as a development partner on a new programme to promote and develop the use of human rights-based approaches for London-focused civil society organisations

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	116,673	147,227	(181,104)	82,796
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	23,158	224,621	(154,312)	93,467

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16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	82,796	10,470	93,266
	<u>82,796</u>	<u>10,470</u>	<u>93,266</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	116,673	-	116,673
	<u>116,673</u>	<u>-</u>	<u>116,673</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

18 Prior period adjustment

Changes to the balance sheet

	At 31 March 2023		
	As previously reported £	Adjustment £	As restated £
Creditors due within one year			
Deferred income	(122,775)	23,206	(99,569)
	<u></u>	<u></u>	<u></u>
Capital funds			
Income funds			
Unrestricted funds	93,467	23,206	116,673
	<u>93,467</u>	<u>23,206</u>	<u>116,673</u>
Total equity	<u>93,467</u>	<u>23,206</u>	<u>116,673</u>

Changes to the profit and loss account

	Period ended 31 March 2023		
	As previously reported £	Adjustment £	As restated £
Net movement in funds	53,086	23,206	76,292
	<u>53,086</u>	<u>23,206</u>	<u>76,292</u>