

# JUST LIKE US

England & Wales · Charity number 1165194

## Details

---

Other names	JLU
Status	Registered
Legal form	CIO
Registered	2016-01-18
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	C/O Sedulo Office 605 Albert House 256-260 Old Street EC1V 9DD
Phone	03003655002
Email	<a href="mailto:info@justlikeus.org">info@justlikeus.org</a>
Website	<a href="http://www.justlikeus.org">www.justlikeus.org</a>

## Activities

---

**Objects:** The promotion for the public benefit of equality and diversity and in particular discrimination on the grounds of sexual orientation and/or gender identity by:A. the elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions;B. advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,C. promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

**Activities:** Just Like Us sends recent LGBT school leavers into schools to give talks and workshops that champion LGBT equality and challenge prejudice. Our national initiative, School Diversity Week, empowers pupils to run events that tackle homophobia, biphobia and transphobia. We also train teachers to support students in establishing Pride Groups, student-led clubs for LGBT students and allies.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People

## Geography

- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,307,096	£1,204,605	£513,182	14
2023-08-31	£1,112,349	£1,082,742	£458,303	13
2022-08-31	£653,021	£600,636	£428,696	11
2021-08-31	£545,508	£463,828	£376,311	9
2020-08-31	£207,256	£210,892	-	-

## Trustees

Name	Role	Appointed
<b>Christina Paouros</b>	Chair	2017-11-23
GILLIAN BOWEN		2018-07-05
Natasha Isobel Christie-Miller		2024-08-21
Rory Smith		2020-06-11
Sal Francis Morton		2024-08-21
Tom Adams		2026-02-25

**JUST LIKE US**

England & Wales - Charity number 1165194

---

# Accounts

---

**JUST LIKE US**

**AUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**



**just like us**  
THE LGBT+ YOUNG PEOPLE'S CHARITY

# JUST LIKE US

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

G Bowen  
C Paouros  
R Smith  
D J Gerring  
T Ramsey  
N Christie-Miller (Appointed 21 August 2024)  
S Morton (Appointed 21 August 2024)

**Charity number** 1165194

**Registered office**

10 Snow Hill  
London  
EC1A 2AL  
United Kingdom

**Auditor**

Godfrey Wilson Limited  
5th Floor, Mariner House  
62 Prince Street  
Bristol  
BS1 4QD  
United Kingdom

**Accountants**

Sedulo London Limited  
Office 605 Albert House  
256 - 260 Old Street  
London  
EC1V 9DD  
United Kingdom

**Bankers**

Barclays Bank PLC  
1 Churchill Place  
London  
E14 5HP

---

# JUST LIKE US

## CONTENTS

---

	<b>Page</b>
Chair's Report	1
Trustees' report	2 - 7
Statement of trustees' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 32

---

# JUST LIKE US

## CHAIR'S REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

---

Together with my fellow Trustees, I am proud to reflect on the remarkable progress and milestones our charity has achieved this year in our mission to empower young people to advocate for LGBT+ equality.

Over the past year, Just Like Us has remained deeply committed to promoting equality and diversity, with a particular focus on fostering understanding and respect for LGBT+ young people. Our charitable objectives have guided every initiative and programme we have undertaken, driving our efforts to challenge prejudice and combat discrimination.

At the heart of our work is the Ambassador Programme, which continues to flourish and expand. This year, we have seen a significant rise in the number of trained ambassadors, as well as further growth in the reach of their talks within secondary schools. These efforts have empowered LGBT+ young people to amplify their voices and sparked meaningful conversations in classrooms across the country.

School Diversity Week has also reached new heights of success, with an extraordinary level of participation from primary and secondary schools throughout the UK. The widespread use of our free educational resources highlights the importance of creating spaces where LGBT+ identities are celebrated and embraced.

Our Pride Groups programme has also continued to grow, with significant support from the National Lottery Community Fund, offering LGBT+ and ally young people a supportive environment to connect, learn, and find encouragement. By equipping schools with training, resources, and guidance, we are helping create inclusive spaces where every pupil feels valued and respected.

These accomplishments would not have been possible without the generosity of our donors, the support of our corporate partners, and the dedication of our volunteers. Their steadfast commitment has enabled us to overcome obstacles and sustain our vital work, even in challenging times.

Despite our successes, we remain acutely aware of the challenges that lie ahead including the ongoing cost of living crisis and increasingly politicised environment around trans people.

Nevertheless, we are determined to build on our achievements and deepen and broaden our impact. By continually refining our programmes, strengthening governance, and fostering diversity at all levels, we are committed to creating a society where all LGBT+ young people can thrive.

In closing, I want to express my heartfelt thanks to our staff, our ambassadors, our trustees and other volunteers, our corporate and school partners and our wider supporters for their unwavering dedication and contributions. Together, we will continue to champion equality, amplify voices, and shape a brighter future for LGBT+ young people across the UK.

*Daniel J Gerring*

.....  
Daniel Gerring  
**Chair of Trustees**

Date: 16 June 2025

# JUST LIKE US

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 AUGUST 2024***

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 constitution, the Charities Act 2011 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)".

#### **Objectives and activities**

Just Like Us' charitable objectives as declared in our Constitution are:

The promotion for the public benefit of equality and diversity and in particular on the grounds of sexual orientation and/or gender identity by:

- a. The elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions;
- b. Advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,
- c. Promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

The trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

#### *Vision and mission*

Just Like Us (JLU) is the LGBT+ charity for young people working for a world where LGBT+ young people live awesome lives. Our mission is to empower young people to champion LGBT+ equality.

#### *Public benefit*

The trustees have referred to the Charity Commission's guidance on public benefit — including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' — when reviewing the charity's aims and objectives and in planning its current and future activities.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### Key Activities

##### Ambassador Programme and School Talks

Just Like Us trains LGBT+ 18 to 25 year olds across the UK to speak in schools about LGBT+ allyship and provides a range of other activities such as skills workshops, panel and media speaking opportunities, and a mentoring scheme. The programme ultimately empowers LGBT+ young adults to use their voice, develop skills and find community.

Just Like Us' research found that a quarter of LGBT+ young adults aged 18-25 go back into the closet at work. Our mentoring scheme, through corporate partner support, pairs our ambassadors with mentors who are senior LGBT+ professionals and experts in their field to empower them to be their authentic selves when navigating the workplace.

We now have our largest network of 18-25 year old ambassadors to date, with 443 LGBT+ young people trained across the UK. We trained 227 new ambassadors against a target of 200, with training sessions throughout the year held in London, Manchester, Cardiff, Birmingham, Newcastle and online.

In ambassador diversity, we exceeded last year's numbers for ambassadors who are people of colour, disabled, of faith, eligible for Free School Meals when at school, non-cis and not attending university.

247 places at skills workshops were taken up by ambassadors in 2023-24. This included CV and interview workshops, a leadership day, a public speaking session, article writing, media training and workshops with UK Parliament, Show Racism the Red Card and Mind Out. In addition, 52 media pieces were written by ambassadors and 67 were paired with a mentor.

55,584 pupils saw ambassadors deliver a Just Like Us talk this year. Of the 375 School Talks delivered to 232 different schools, 218 (58%) were online and 157 (42%) were in-person.

Of the 232 staff from 124 schools surveyed, 88% (204) agreed that talks had increased the understanding of LGBT+ people and their lives amongst their pupils.

	2021	2022	2023	2024
Number of pupils reached	18,259	65,307	80,884	55,584

##### Pride Groups

A Pride Group is a lunchtime or after school club that provides a safe place for LGBT+ and ally young people to meet, learn and get support. Our Pride Groups programme supports secondary schools to set up and/or run their own Pride Group by providing training for school staff and pupil leaders, regular resources as well as posters and toolkit guides, interactive pupil projects, and access to a community network of participating school staff to facilitate peer support.

We have worked with 410 schools on the Pride Groups programme in 2023-24. It has been a year of rapid change for Pride Groups, as the National Lottery funding enabled us to maximise the programme with more resources and to try new approaches. In particular, we were able to recruit a new Education Officer into the team and secure qualitative external evaluation by the University of Derby. In addition, we piloted an "Allies Week" in January 2024 with 21 schools taking part.

We have spent considerable time this year reviewing the programme for 2024-25. We aim to offer the programme for free to schools to provide vital safe spaces for LGBT+ and ally pupils, with continued funding from the National Lottery until summer 2026.

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### **School Diversity Week**

Every June, Just Like Us provides free educational resources to enable teachers to take part in the UK-wide celebration of LGBT+ equality in primary and secondary schools. The resources include subject-specific lesson plans to align with the curriculum in England, Wales and Scotland as well as posters, videos, assembly slides and interactive activities so that schools are able to participate in a way that suits them and show their young people that being LGBT+ is something to be celebrated.

2024 has been our biggest year yet for School Diversity Week, as 73% of secondary schools and 12% of primary schools in the UK are now signed up. This means we have reached 7,468 schools, 10,090 school staff and an estimated 4,747,918 pupils.

We've particularly focused on reaching faith schools, Welsh and Scottish schools. We are now working with 1,435 faith schools, 266 Welsh schools and 210 Scottish schools.

In total, there are now 150 unique educational resources live on the website portal, and this year we had 38,241 total unique downloads. New resources this year included: updated reading list and poster packs; Anti-Bullying Week and LGBT+ History Month assemblies; School Diversity Week assemblies for primary and secondary schools in Welsh; primary curriculum resources on Elmer and the Rainbow and secondary curriculum resources on poetry, geography and the changing position of LGBT+ people in history.

For the first time, Just Like Us staff visited schools throughout the week; our CEO delivered an assembly, as did our patron Lauren Rowles, and Elmer the Elephant visited a primary school in west London.

The trustees would like to thank all volunteers for their time and skills given to Just Like Us to ensure more LGBT+ young people can thrive.

#### *Fundraising practices*

We rely on public donations to make our work possible, and remain hugely grateful to the generosity and commitment of all our supporters for helping us to raise vital funds.

We are committed to good fundraising practice and adhere to the Fundraising Regulator's Code of Fundraising practice, of which we are members. We champion the Fundraising Promise ensuring that our fundraising is legal, open, honest, and respectful.

We invest in a number of different fundraising practices including fundraising from individuals, trusts and foundations, companies, schools and events including challenge events where we work with third parties. We do not carry out door-to-door, street, private site, or telephone fundraising. We do work with commercial partners and are committed to ensuring and monitoring the ongoing compliance of third parties with the Fundraising Code of Practice and the law. All third-party work is governed by a contract or terms and conditions which set out the obligations of the parties involved.

We want to ensure that all of our supporters have a positive experience. We comply with General Data Protection Regulations and always ensure we respect the privacy and contact preferences of all our donors. We believe that no one should ever feel pressured into giving and take steps to ensure that the vulnerable are protected.

We respond promptly to requests to cease contact or to complaints. In line with our complaints policy, we ensure that all complaints are listened to and investigated thoroughly, addressed within an appropriate and timely manner, handled in confidence, and used to inform best practice. We received no complaints for our fundraising practices in 2023-24.

We are grateful to everyone who has supported our work, and would like to thank our generous and loyal supporters. Thank you to our volunteers who have been so generous with their time, the fundraisers who gave their time and energy to raise money for Just Like Us, and all of those who have kindly given donations and wish to remain anonymous.

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### **Financial review**

##### *Financial position*

The accounts show a surplus of £75,622 during the 12-month period to 31 August 2024 (2023: £8,864). Income was £1,307,096 compared to £1,112,349 in the 2022-23 reporting period and expenditure for the year was £1,231,474 compared to £1,103,485. In addition to an expansion in our activities in the year, as outlined in the rest of this report, the increase in our income and expenditure has also been driven by a significant increase in in-kind support received by the charity, totalling £242,055 (2023: £198,732).

Despite facing a growing cost of living crisis and an increased hostile environment surrounding LGBT+ young people, Just Like Us has continued to increase its income and has been very fortunate to benefit from the support of companies, trusts, foundations, and individual donors, whose generosity enable us to continue meeting the needs of LGBT+ young people across the UK.

##### *Going concern*

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the transphobic climate and the cost-of-living crisis are both likely to continue to impact the global economy and may in turn affect the charity's fundraising in the coming year.

The trustees have considered the impact of this issue on the charity's current and future financial position. At 31 August 2024, the charity held a cash balance of £292,718 and 5 months of free reserves (as detailed below). For this reason, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

##### *Reserves policy*

As of 31 August 2024, total funds held by the charity were £513,182 (2023: £437,560), of which £25,083 was restricted (2023: £54,709) and £488,099 was unrestricted (2023: £382,851).

Total free reserves (unrestricted reserves less the value of unrestricted fixed assets but inclusive of fixed asset investments) were £450,052 (2023: £337,592). The trustees review the reserves policy annually and current policy is an aspirational target of 6 months' and a minimum of 3 months' expenditure to provide financial safety during the cost of living crisis.

Against budgeted expenditure of £1,099,608 for the 2024-25 financial year, free reserves represented just under 5 months of expenditure at 31 August 2024. The trustees are therefore satisfied with the level of reserves held, while also aiming to increase this over the course of the 2024-25 year.

##### *Principal funding sources*

#### **Charitable trusts and foundations**

In 2023-24, we received generous support from the following trusts and foundations: The National Lottery Community Fund, Deloitte, Christopher Graham-Bell Charitable Trust, Wellington Management UK Foundation, Paul Hamlyn Foundation, BlackRock Fund and John Lewis Partnership Foundation.

#### **Corporate donations and sponsorship**

We also received generous support from a number of corporate supporters including Deloitte, Salesforce, Legal & General, Tesco, OC&C Strategy Consultants, Travers Smith, BlackRock Gives, JPMorgan Chase & Co., iCandy, Addleshaw Goddard and John Lewis Partnership Foundation. Additionally, Garnier released promotional packs of one of their best-selling lines and Eylure launched a new all year round rainbow lash, all in support of Just Like Us.

## JUST LIKE US

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

##### ***In-kind support***

Just Like Us would like to thank Deloitte and Salesforce for pro-bono consultancy support, JCDecaux and OpenMedia for their advertising support, and Travers Smith for their ongoing legal support.

##### ***Individual donors***

Generous donations from our major donors, primarily through our Founders' Circle initiative, provides us with regular, sustainable support alongside a significant number of individuals who provide monthly and one-off donations, enabling us to support more LGBT+ young people.

##### **Plans for future periods**

In 2024-25 and beyond Just Like Us' programmes will continue to expand. To support this development we will continue strengthening our internal systems and processes and reviewing our policies to support a more mature organisation. We will increase the learning and development opportunities to support staff and trustee recruitment, retention, expertise and capacity; ensuring a robust and sustainable future. We will review the risk management register and improve our due diligence process.

##### ***Ambassador Programme***

We will continue to improve our regional presence to attract and train a larger and more diverse pool of LGBT+ young people across the UK. We will lean into the programme objectives - 'Use your voice, develop skills and find community' - to increase our position as a youth centered organisation. We will also launch an Ambassador Alumni network to allow previous ambassadors to continue to support Just Like Us' mission and objectives.

##### ***School Talks***

We will continue to streamline our processes and programme based on feedback from pupils, teachers and ambassadors. We will also continue to offer schools talks that reflect key moments in the calendar (Anti-Bullying Week, LGBT+ History Month, Pride Month) and continue to support ambassadors to deliver talks in hundreds of schools.

##### ***School Diversity Week***

We will build on our continued success, ensuring more schools across the UK, as well as more individual teachers within those schools, sign up to this programme. We will engage with parents and support even more primary schools than ever before. We will continue to improve our SEND inclusive resources and resources for faith school communities and Welsh schools (including bilingual Welsh-English resources).

##### ***Pride Groups***

With the support of the National Lottery Bringing Communities Together funding and researchers at the University of Derby, we will continually evaluate and improve the Pride Groups programme. We will simplify the membership joining process and implement a range of bespoke subscription options to expand reach.

##### ***Fundraising***

In order to support the organisation's objectives, values and financial sustainability we will continue growing our fundraised income, with a focus on diversifying our income. We will develop a clear and strategic approach to our Individual Giving and Community fundraising, as well as continuing to grow and develop our Major Gifts programme, Trusts and Corporate Partnerships.

##### ***Patrons***

We will establish a fully operational Patrons' Programme to support our partnerships, reach and gravitas.

##### **Structure, governance and management**

###### **Governing document**

The charity Just Like Us is a Charitable Incorporated Organisation, registered on 18 January 2016 and is controlled by its governing document, a constitution. The charity is governed by a board of trustees who meet regularly during the year.

## JUST LIKE US

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

The trustees who served during the year and up to the date of signature of the financial statements were:

G Bowen

C Paouros

R Smith

D J Gerring

T Ramsey

N Christie-Miller

S Morton

(Appointed 21 August 2024)

(Appointed 21 August 2024)

#### *Recruitment and appointment of trustees*

In the year to August 2024, the charity was managed by the board of trustees selected on their commitment to their charitable objectives and relevant skills. When selecting trustees, Just Like Us aims to ensure there is a broad range of relevant skills and will endeavour to review this and appoint new trustees in 2024-25.

Trustees are appointed after interviews with existing trustees and a formal induction to ensure they understand our vision, mission and values. Trustees are subject to Disclosure and Barring Service checks where applicable.

#### *Remuneration policy*

Remuneration for the key personnel is derived by benchmarking the role with a view to paying the market rate. The benchmarked salaries are reviewed and agreed by the trustees.

#### **Diversity**

Just Like Us is committed to the diversity of our workforce, volunteers and beneficiaries. We believe that we have a duty to represent the communities we seek to serve. Just Like Us aims to conduct an annual review to address underrepresentation.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

*Daniel J Gerring*

.....

D J Gerring

**Chair - Trustee**

Date: 16 June 2025

## JUST LIKE US

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity'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 £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditors**

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

On behalf of the board:

*Daniel J Gerring*

.....  
D J Gerring

Date: 16 June 2025

# JUST LIKE US

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF JUST LIKE US

---

#### **Opinion**

We have audited the financial statements of Just Like Us (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### **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 charity 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 the charity'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 annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# JUST LIKE US

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JUST LIKE US

---

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation 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 risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

## JUST LIKE US

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF JUST LIKE US

---

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or 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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Godfrey Wilson Limited*

Date: 17 June 2025

#### **GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## JUST LIKE US

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £ <i>Restated</i>	Restricted funds 2023 £ <i>Restated</i>	Total 2023 £ <i>Restated</i>
	Notes						
<b>Income from:</b>							
Donations and legacies	3	679,417	350,781	1,030,198	581,907	222,144	804,051
Charitable activities	4	67,037	-	67,037	69,584	-	69,584
Other trading activities	5	200,660	-	200,660	232,902	-	232,902
Investments		9,201	-	9,201	5,812	-	5,812
<b>Total income</b>		<u>956,315</u>	<u>350,781</u>	<u>1,307,096</u>	<u>890,205</u>	<u>222,144</u>	<u>1,112,349</u>
<b>Expenditure on:</b>							
Raising funds	6	145,908	27,868	173,776	190,905	21,441	212,346
Charitable activities	7	678,290	352,539	1,030,829	649,151	221,245	870,396
<b>Total expenditure</b>		<u>824,198</u>	<u>380,407</u>	<u>1,204,605</u>	<u>840,056</u>	<u>242,686</u>	<u>1,082,742</u>
<b>Net income/(expenditure) before taxation</b>		132,117	(29,626)	102,491	50,149	(20,542)	29,607
Tax payable	12	26,869	-	26,869	20,743	-	20,743
<b>Net income/(expenditure) and net movement in funds</b>	9	105,248	(29,626)	75,622	29,406	(20,542)	8,864
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2023		382,851	54,709	437,560	353,445	75,251	428,696
<b>Fund balances at 31 August 2024</b>		<u><u>488,099</u></u>	<u><u>25,083</u></u>	<u><u>513,182</u></u>	<u><u>382,851</u></u>	<u><u>54,709</u></u>	<u><u>437,560</u></u>

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

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS102) and to be comparable with the current year. The restatement of income is purely a reclassification of income and does not affect total income. A further restatement of tax payable has been made, affecting net income. The reclassifications are disclosed in note 24.

# JUST LIKE US

## BALANCE SHEET

AS AT 31 AUGUST 2024

---

		2024		2023	
	Notes	£	£	as restated £	£
<b>Fixed assets</b>					
Intangible assets	13		34,625		39,675
Tangible assets	14		3,422		5,584
Investments	15		180,000		180,000
			<u>218,047</u>		<u>225,259</u>
<b>Current assets</b>					
Debtors	16	142,436		119,788	
Cash at bank and in hand		292,718		227,926	
		<u>435,154</u>		<u>347,714</u>	
<b>Creditors: amounts falling due within one year</b>	17	140,019		135,413	
		<u>140,019</u>		<u>135,413</u>	
<b>Net current assets</b>			295,135		212,301
			<u>295,135</u>		<u>212,301</u>
<b>Total assets less current liabilities</b>			513,182		437,560
			<u>513,182</u>		<u>437,560</u>
<b>The funds of the charity</b>					
Restricted funds	19		25,083		54,709
Unrestricted funds	20		488,099		382,851
			<u>513,182</u>		<u>437,560</u>
			<u>513,182</u>		<u>437,560</u>

The financial statements were approved by the trustees on 16 June 2025

*Daniel J Gerring*

.....

D J Gerring

Chair - Trustee

## JUST LIKE US

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

---

	Notes	2024 £	£	2023 £	£
				<i>Restated</i>	<i>Restated</i>
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		55,958		68,711
<b>Investing activities</b>					
Purchase of tangible fixed assets		(367)		(4,289)	
Proceeds from disposal of tangible fixed assets		-		136	
Investment income received		9,201		5,812	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from investing activities</b>			8,834		1,659
<b>Net increase in cash and cash equivalents</b>			64,792		70,370
Cash and cash equivalents at beginning of year			227,926		157,556
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>292,718</u>		<u>227,926</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 1 Accounting policies

##### Charity information

Just Like Us is a Charitable Incorporated Organisation registered in England and Wales. The registered office is 10 Snow Hill, London, EC1A 2AL.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, 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 financial statements have been prepared under the historical cost convention.

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 £.

##### 1.2 Going concern

At the time of approving the financial statements and having a due regard to the impact of the economic climate, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, 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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### 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.

##### Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated 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.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting policies

(Continued)

##### Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are 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.

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

#### 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.

##### Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs.

	2024	2023	2022
Raising Funds	16%	23%	20%
Charitable Activities	84%	77%	80%

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Software	10% on cost
----------	-------------

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 1 Accounting policies (Continued)

##### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Equipment	25% on cost
--------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.8 Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

##### 1.9 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.

##### 1.10 Financial instruments

###### Basic financial assets

Basic financial assets, which includes 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 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, loans from fellow group companies and preference shares that are classified as debt, 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 and services that have been acquired in the ordinary course of business 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 rate method.

##### 1.11 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 1 Accounting policies

(Continued)

##### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### 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.

##### **Critical judgements:**

##### **Donated goods and services**

The trustees have exercised judgement in relation to the recognition of donated goods and services in the year ended 31 August 2024 and note that the value recognised in the year has a material effect on the financial statements.

The need for judgement has arisen in relation to the valuation of goods and services received by charity. In line with 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)", the trustees are required to recognise such gifts on the basis of the value to the charity and with reference to the amount the charity would pay in the open market for an alternative item of similar benefit.

The trustees note that donated goods and services received in the year largely relate to donated consultancy and legal services from businesses which are considered market leaders in their areas of expertise and therefore command high fees. It is also noted that volume of donated services received exceed those usually obtained by a similarly sized charity and are a result of the charity's strong corporate partnerships with the donors.

It is acknowledged that the charity, should it have procured these services independently, would have spent less on consultancy and legal advice. However, the trustees have considered whether, given the high quality of services actually received, it would be accurate to consider the alternative cheaper services it may have procured as items of *similar benefit*. In view of the higher quality of the services received, the trustees have therefore judged that the donated services should be recognised per the billable values provided by the donors which reflect the true value to the charity of the services received.

##### **Key sources of estimation uncertainty**

As noted above, a key area of estimation uncertainty relates to the value of donated goods and services. The trustees note that in order to reach a valuation for the financial statements they have relied on detailed information from the donors which outline the billable value of the services received. The trustees consider these valuations to be sufficiently accurate for inclusion in the financial statements as they have been vouched for by the donors and have been considered in relation to equivalent market rates for services of similar quality and value.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
				<i>Restated</i>	<i>Restated</i>	<i>Restated</i>
Donations and gifts	319,594	-	319,594	323,175	3,500	326,675
Grants	117,768	350,781	468,549	60,000	218,644	278,644
Donated goods and services	242,055	-	242,055	198,732	-	198,732
	<u>679,417</u>	<u>350,781</u>	<u>1,030,198</u>	<u>581,907</u>	<u>222,144</u>	<u>804,051</u>
<b>Donations and gifts</b>						
Corporate donations	148,968	-	148,968	127,096	3,500	130,596
Donations from individuals	160,782	-	160,782	185,833	-	185,833
Donations from schools	9,844	-	9,844	10,246	-	10,246
	<u>319,594</u>	<u>-</u>	<u>319,594</u>	<u>323,175</u>	<u>3,500</u>	<u>326,675</u>

#### Donated goods and services

Donated goods and services recognised in the year relate to donated legal and consultancy services. The key judgements and accounting estimates made by the trustees in relation to donated goods and services are explained in note 2 to the financial statements.

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
		<i>Restated</i>
<b>Promotion of equality and diversity</b>		
Pride Groups	24,847	28,261
School talks	36,389	40,890
Other	5,801	433
	<u>67,037</u>	<u>69,584</u>

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ <i>Restated</i>
Sponsorships and commercial participation	198,106	202,374
Founders' Circle	596	962
Fundraising events	-	24,990
Rainbow Ribbons	1,958	4,576
	<u>          </u>	<u>          </u>
Other trading activities	200,660	232,902
	<u>          </u>	<u>          </u>

#### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fundraising and publicity</b>						
Staging fundraising events	2,168	-	2,168	10,445	-	10,445
Consultants	4,955	-	4,955	-	-	-
Other fundraising costs	2,920	-	2,920	3,460	-	3,460
Staff costs	65,085	27,868	92,953	100,569	18,750	119,319
Support costs	70,780	-	70,780	76,431	2,691	79,122
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	145,908	27,868	173,776	190,905	21,441	212,346
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 7 Expenditure on charitable activities

	Promotion of equality and diversity 2024 £	Promotion of equality and diversity 2023 £
<b>Direct costs</b>		
Staff costs	506,406	407,738
Awareness campaigns & communications	81,987	120,750
Volunteering programme	40,142	17,424
Education programme	34,964	21,330
	<hr/>	<hr/>
	663,499	567,242
<b>Share of support and governance costs (see note 8)</b>		
Support	337,430	284,043
Governance	29,900	19,111
	<hr/>	<hr/>
	1,030,829	870,396
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	678,290	649,151
Restricted funds	352,539	221,245
	<hr/>	<hr/>
	1,030,829	870,396
	<hr/>	<hr/>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 8 Support costs allocated to activities

	<b>2024</b>	<b>2023</b>
	£	£
Staff costs	67,024	22,630
Depreciation	7,580	7,719
Computer and website	20,517	24,114
Office and admin costs	23,297	40,336
Professional services	213,753	170,102
Other staff costs	1,020	360
Insurance	1,881	1,994
Rent	42,471	43,739
Irrecoverable VAT	26,874	32,470
Travel and subsistence	3,279	10,967
Bank charges	514	3,344
Governance costs	29,900	24,501
	<u>438,110</u>	<u>382,276</u>

#### Analysed between:

Fundraising	70,780	79,122
Promotion of equality and diversity	367,330	303,154
	<u>438,110</u>	<u>382,276</u>

	<b>2024</b>	<b>2023</b>
	£	£
<b>Governance costs comprise:</b>		
Audit fees	9,000	8,500
Accountancy fees	20,900	16,001
	<u>29,900</u>	<u>24,501</u>

#### 9 Net movement in funds

	<b>2024</b>	<b>2023</b>
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable for the audit of the charity's financial statements	9,000	8,500
Depreciation of owned tangible fixed assets	2,530	2,669
Loss on disposal of tangible fixed assets	-	136
Amortisation of intangible assets	5,050	5,050
Operating lease charges	40,301	14,330
	<u>56,881</u>	<u>30,685</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 10 Trustees

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

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### 11 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Programme and admin staff	14	13
	<u>          </u>	<u>          </u>

##### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	583,772	484,612
Social security costs	56,459	44,782
Other pension costs	26,152	20,293
	<u>          </u>	<u>          </u>
	<u>666,383</u>	<u>549,687</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £69,999	1	-
	<u>          </u>	<u>          </u>

##### Remuneration of key management personnel

The key management personnel of the Charity consists of the Board of Trustees and the CEO, Director of Development and Director of Programmes. The Trustees receive no remuneration or benefits. The total benefits received by key management personnel in the year was £268,124 (2023: £196,551).

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 12 Taxation

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
UK corporation tax on profits for the current period	26,869	20,743
	<hr/>	<hr/>
Total UK current tax	26,869	20,743
	<hr/>	<hr/>
Total current tax	26,869	20,743
	<hr/> <hr/>	<hr/> <hr/>

#### 13 Intangible fixed assets

	<b>Software</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2023 and 31 August 2024	50,500
	<hr/>
<b>Amortisation and impairment</b>	
At 1 September 2023	10,825
Amortisation charged for the year	5,050
	<hr/>
At 31 August 2024	15,875
	<hr/>
<b>Carrying amount</b>	
At 31 August 2024	34,625
	<hr/> <hr/>
At 31 August 2023	39,675
	<hr/> <hr/>

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 14 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 September 2023	10,400
Additions	367
	<hr/>
At 31 August 2024	10,767
	<hr/>
<b>Depreciation and impairment</b>	
At 1 September 2023	4,815
Depreciation charged in the year	2,530
	<hr/>
At 31 August 2024	7,345
	<hr/>
<b>Carrying amount</b>	
At 31 August 2024	3,422
	<hr/> <hr/>
At 31 August 2023	5,584
	<hr/> <hr/>

#### 15 Fixed asset investments

	CCLA Deposit Account £
<b>Cost or valuation</b>	
At 1 September 2023 & 31 August 2024	180,000
	<hr/>
<b>Carrying amount</b>	
At 31 August 2024	180,000
	<hr/> <hr/>
At 31 August 2023	180,000
	<hr/> <hr/>

#### 16 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	100,801	96,547
Other debtors	9,922	117
Prepayments and accrued income	31,713	23,124
	<hr/>	<hr/>
	142,436	119,788
	<hr/> <hr/>	<hr/> <hr/>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £ <i>Restated</i>
Corporation tax payable		47,612	20,743
Other taxation and social security		23,216	22,892
Deferred income	18	4,675	11,775
Trade creditors		12,714	26,224
Other creditors		3,692	3,539
Accrued expenses		48,110	50,240
		<u>140,019</u>	<u>135,413</u>

#### 18 Deferred income

	2024 £	2023 £
Deferred income	4,675	11,775
	<u>4,675</u>	<u>11,775</u>

Deferred income is included in the financial statements as follows:

The value of income received in the year ended 31 August 2024 relating to school talks that will be delivered after the balance sheet date is recognised as deferred income in creditors. In the year ended 31 August 2023, the balance recognised as deferred income in creditors related to school talks and services to corporate partners due to be delivered after the balance sheet date.

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	4,675	11,775
	<u>4,675</u>	<u>11,775</u>
Movements in the year:		
Deferred income at 1 September 2023	11,775	38,763
Released from previous periods	(11,775)	(38,763)
Resources deferred in the year	4,675	11,775
	<u>4,675</u>	<u>11,775</u>
Deferred income at 31 August 2024	<u>4,675</u>	<u>11,775</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 19 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 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
National Lottery Community Fund - Pride Groups	993	138,588	(128,629)	10,952
Paul Hamlyn Foundation	13,000	66,500	(68,380)	11,120
Wellington Management UK Foundation	-	35,000	(35,000)	-
Nicholas Berwin Charitable Trust	1,250	-	(1,250)	-
National Lottery Awards for All - Wales	-	20,000	(16,989)	3,011
Esmée Fairbairn Foundation	32,999	-	(32,999)	-
Tides Foundation	1,717	15,693	(17,410)	-
Deloitte	-	50,000	(50,000)	-
Christopher Graham-Bell Charitable Trust	1,250	15,000	(16,250)	-
M&G Community Fund	3,500	-	(3,500)	-
Iris Page Foundation	-	10,000	(10,000)	-
	<u>54,709</u>	<u>350,781</u>	<u>(380,407)</u>	<u>25,083</u>

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
National Lottery Community Fund - Pride Groups	-	2,500	(1,507)	993
Paul Hamlyn Foundation	10,000	33,000	(30,000)	13,000
Wellington Management UK Foundation	2,442	50,000	(52,442)	-
Nicholas Berwin Charitable Trust	1,250	15,000	(15,000)	1,250
National Lottery Awards for All - Wales	10,000	-	(10,000)	-
Esmée Fairbairn Foundation	21,983	48,000	(36,984)	32,999
JP Morgan Chase	24,018	-	(24,018)	-
Tides Foundation	5,558	17,144	(20,985)	1,717
Talent Fund	-	5,000	(5,000)	-
Paul Cottingham Trust	-	8,000	(8,000)	-
Deloitte	-	25,000	(25,000)	-
Christopher Graham-Bell Charitable Trust	-	15,000	(13,750)	1,250
M&G Community Fund	-	3,500	-	3,500
	<u>75,251</u>	<u>222,144</u>	<u>(242,686)</u>	<u>54,709</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 19 Restricted funds

(Continued)

##### **National Lottery Community Fund - Pride Groups**

This funding supports activities associated with the running of the Charity's Pride Groups Programme, including resource development, teacher training, marketing and a new officer role.

##### **Paul Hamlyn Foundation**

This funding supports the charity's Ambassador Programme, including the recruitment, training and support of LGBT+ volunteers aged 18-25 across England and Wales.

##### **Wellington Management UK Foundation**

This funding supports the Charity's outputs across its Pride Groups and Ambassador Programmes and the delivery of School Talks.

##### **Nicholas Berwin Charitable Trust**

This funding to supports the staff within our Development team.

##### **National Lottery Awards for All - Wales**

This is grant funding to support the recruitment of more LGBT+ volunteers in Wales and the Charity's work with Welsh schools.

##### **Esmée Fairbairn Foundation**

This funding supports the diversity of the Charity's Ambassador Programme and the provision of skills workshops to the Charity's volunteers.

##### **JP Morgan Chase**

This funding supported the expansion of the charity's Pride Groups programme.

##### **Tides Foundation**

This grant supports the Charity's the Ambassador Programme, including contributions to the costs of the Volunteer Manager and Volunteering Officer as well as an email and social media ambassador recruitment campaign.

##### **Talent Fund**

This funding supported the expansion of all three of the Charity's core programmes - School Diversity Week, School Talks and Pride Groups.

##### **Paul Cottingham Trust**

This funding enabled Ambassadors to receive media training and support to publish articles, sit on panels and speak to the media about their personal stories and Just Like Us.

##### **Deloitte**

This funding supported the marketing and running of the Ambassador Programme.

##### **Christopher Graham-Bell Charitable Trust**

This funding supported staff roles across the Charity's Education programmes.

##### **M&G Community Fund**

This was funding for the Pride Groups Programme with a particular focus on its expansion further into Wales.

##### **Iris Page Foundation**

This funding was for the Pride Group Programme with a particular focus on providing training, resources and ongoing support to educators and their students.

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

#### 20 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.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	Tax payable	At 31 August 2024
	£	£	£	£	£	£
General funds	382,851	956,315	(824,198)	-	(26,869)	488,099
	<u>382,851</u>	<u>956,315</u>	<u>(824,198)</u>	<u>-</u>	<u>(26,869)</u>	<u>488,099</u>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Tax payable</b>	<b>At 31 August 2023</b>
	£	£	£	£	£	£
General funds	353,445	890,205	(840,056)	-	(20,743)	382,851
	<u>353,445</u>	<u>890,205</u>	<u>(840,056)</u>	<u>-</u>	<u>(20,743)</u>	<u>382,851</u>

*Restated*

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>Fund balances at 31 August 2024 are represented by:</b>			
Intangible fixed assets	34,625	-	34,625
Tangible assets	3,422	-	3,422
Fixed asset investments	180,000	-	180,000
Current assets/(liabilities)	270,052	25,083	295,135
	<u>270,052</u>	<u>25,083</u>	<u>295,135</u>
Net current assets/(liabilities)	488,099	25,083	513,182
	<u>488,099</u>	<u>25,083</u>	<u>513,182</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>Fund balances at 31 August 2023 are represented by:</b>			
Intangible fixed assets	39,675	-	39,675
Tangible assets	5,584	-	5,584
Fixed asset investments	180,000	-	180,000
Current assets/(liabilities)	157,592	54,709	212,301
	<u>157,592</u>	<u>54,709</u>	<u>212,301</u>
Net current assets/(liabilities)	382,851	54,709	437,560
	<u>382,851</u>	<u>54,709</u>	<u>437,560</u>

*Restated*

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 22 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	8,145	8,145
	<u>8,145</u>	<u>8,145</u>

#### 23 Related party transactions

In the year ended 31 August 2024 the charity received income totalling £5,000 (2023: £7,000) - of which £5,000 (2023: £5,000) related to sponsorship of its mentoring programme and £Nil (2023: £2,000) was donated - and donated legal services valued at £85,857 (2023: £78,053) from Travers Smith LLP. Daniel Gerring is a partner of Travers Smith LLP and served on the board of the charity throughout the year.

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

#### 24 Prior year restatement

Following an internal review of the income sources, income in relation to the corporate partnerships in the prior year has been re-classified as other trading income. The net effect of this movement on unrestricted funds is £Nil.

The movement of this income on the SOFA is as follows:

	<u>2023 Previous £</u>	<u>2024 Restated £</u>	<u>Adjustment £</u>
Donations	373,175	323,175	50,000
Corporate partnerships	99,000	-	99,000
Sponsorship and commercial participation	53,374	202,374	(149,000)
Total	525,549	525,549	-

The accounts have also been updated for the corporation tax payable on the corporate partnerships and other trading income as a result of the internal income review. The net effect of this movement in the funds is £20,743.

The movement in funds is shown below:

	<u>2023 Previous £</u>	<u>2023 Restated £</u>	<u>Adjustment £</u>
Unrestricted funds	403,594	382,851	(20,743)
Restricted funds	54,709	54,709	-
Total funds at 31 August 2023	458,303	437,560	(20,743)

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

---

25	Cash generated from operations	2024 £	2023 £
	Surplus for the year	75,622	8,864
	Adjustments for:		
	Investment income recognised in statement of financial activities	(9,201)	(5,812)
	Amortisation and impairment of intangible assets	5,050	5,050
	Depreciation and impairment of tangible fixed assets	2,530	2,669
	Movements in working capital:		
	(Increase) in debtors	(22,648)	(21,514)
	Increase in creditors	11,705	106,442
	(Decrease) in deferred income	(7,100)	(26,988)
	<b>Cash generated from operations</b>	<u>55,958</u>	<u>68,711</u>

**JUST LIKE US**

England & Wales - Charity number 1165194

---

# Accounts

---

**JUST LIKE US**

**AUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**



# JUST LIKE US

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	G Bowen C Paouros R Smith D J Gerring T Ramsey M Davies (resigned 29 April 2023)
<b>Chief Executive Officer</b>	D Arnall (to February 2023) A Ashenden (interim: March to June 2023) L Mackay (from June 2023)
<b>Charity number</b>	1165194
<b>Registered office</b>	10 Snow Hill London EC1A 2AL United Kingdom
<b>Auditor</b>	Godfrey Wilson Limited 5th Floor, Mariner House 62 Prince Street BS1 4QD United Kingdom
<b>Accountants</b>	Sedulo London Limited Office 605 Albert House 256 - 260 Old Street London EC1V 9DD United Kingdom
<b>Bankers</b>	Barclays Bank PLC 1 Churchill Place London E14 5HP

---

# JUST LIKE US

## CONTENTS

---

	<b>Page</b>
Chair's Report	1
Trustees' report	2 - 7
Statement of trustees' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 30

---

# JUST LIKE US

## CHAIR'S REPORT

### **FOR THE YEAR ENDED 31 AUGUST 2023**

---

As Chair of the Trustees, I am honoured to reflect on the significant achievements and milestones attained by our charity in pursuit of our mission to empower young people to champion LGBT+ equality.

Throughout the past year, Just Like Us has remained steadfast in its commitment to fostering equality and diversity, particularly in promoting understanding and respect for LGBT+ young people. Our charitable objectives have been at the forefront of all our endeavours, guiding us as we navigate various programmes and initiatives aimed at eliminating prejudice and discrimination.

The cornerstone of our efforts lies in our Ambassador Programme, which continues to thrive and grow. We have witnessed a remarkable increase in the number of trained ambassadors, and we have seen continued expansion of our reach in secondary schools through their talks. These initiatives have not only empowered LGBT+ young people to use their voices but have also facilitated crucial conversations in schools nationwide.

School Diversity Week has proven more successful than ever and the overwhelming participation from primary and secondary schools across the UK underscores the impact of our free educational resources and the importance of fostering an environment where being LGBT+ is celebrated and embraced.

Our Pride Groups programme has also seen steady growth, providing a safe haven for LGBT+ and ally young people to connect, learn, and receive support. By offering training, resources and guidance to schools, we are fostering environments where all pupils feel valued and accepted.

None of these achievements would have been possible without the generous support of our donors, corporate partners, and volunteers. Their unwavering commitment to our cause has enabled us to navigate challenges and continue our vital work in the face of adversity.

While celebrating our successes, we remain aware of the challenges ahead. The lasting impact of the pandemic, coupled with the increasingly transphobic climate and the cost of living crisis, pose ongoing challenges. However, with a robust reserves policy in place and a dedicated team driving our initiatives forward, we are confident in our ability to weather these storms and emerge stronger.

As we look to the future, Just Like Us is poised to build upon our achievements and expand our reach even further. By continually reviewing and refining our programmes, strengthening our governance structures, and fostering diversity across all levels, we are committed to creating a world where all LGBT+ young people can live authentically and thrive.

I extend my deepest gratitude to our trustees, staff, volunteers, corporate partners, schools and supporters for their unwavering dedication and tireless efforts. Together, we will continue to champion equality, empower voices, and create a brighter future for LGBT+ young people across the UK.



.....  
Daniel Gerring  
**Chair of Trustees**

Date: 21 June 2024

# JUST LIKE US

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023.

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 constitution, the Charities Act 2011 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)"

#### **Objectives and activities**

Just Like Us' charitable objectives as declared in our Constitution are:

The promotion for the public benefit of equality and diversity and in particular on the grounds of sexual orientation and/or gender identity by:

- a. The elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions;
- b. Advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,
- c. Promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

The trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

#### *Vision and mission*

Just Like Us (JLU) is the LGBT+ charity for young people working for a world where LGBT+ young people live awesome lives. Our mission is to empower young people to champion LGBT+ equality.

#### *Public benefit*

The trustees have referred to the Charity Commission's guidance on public benefit — including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' — when reviewing the charity's aims and objectives and in planning its current and future activities.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

#### **Key activities**

##### ***Ambassador Programme***

Just Like Us trains LGBT+ 18 to 25 year olds across the UK to speak in schools about LGBT+ allyship and provides a range of other activities such as skills workshops, panel and media speaking opportunities, and a mentoring scheme. The programme ultimately empowers LGBT+ young adults to use their voice, develop skills and find community.

##### ***Mentoring***

Just Like Us' research found that a quarter of LGBT+ young adults aged 18-25 go back into the closet at work. Our mentoring scheme, through corporate partner support, pairs our ambassadors with mentors who are senior LGBT+ professionals and experts in their field to empower them to be their authentic selves when navigating the workplace.

##### ***School Diversity Week***

Every June, Just Like Us provides free educational resources to enable teachers to take part in the UK-wide celebration of LGBT+ equality in primary and secondary schools. The resources include subject-specific lesson plans to align with the curriculum in England, Wales and Scotland as well as posters, videos, assembly slides and interactive activities so that schools are able to participate in a way that suits them and show their young people that being LGBT+ is something to be celebrated.

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### **Pride Groups**

A Pride Group is a lunchtime or after school club that provides a safe place for LGBT+ and ally young people to meet, learn and get support. Our Pride Groups programme supports secondary schools to set up and/or run their own Pride Group by providing training for school staff and student leaders, regular resources as well as posters and toolkit guides, interactive pupil projects, and access to a community network of participating school staff to facilitate peer support.

#### **Achievements and performance**

##### **School Diversity Week**

School Diversity Week 2023 saw more than 6,254 primary and secondary schools across the UK signed up to take part in the celebration of LGBT+ equality. Our free educational resources were downloaded more than 69,000 times by teachers.

Access to resources is through our online platform for teachers, and this year we developed new resources including a series of faith resources for primary and secondary schools featuring ambassador interviews in partnership with Keshet UK, Quest, One Body One Faith and Hidayah. We also began to translate some of our resources into Welsh.

##### **Pride Groups**

In the year 2022-23, our Pride Groups programme grew and drew in 278 members across the year. We continued to release fortnightly resources for schools. The most downloaded resource was our LGBT+ trailblazer slides from our spring term session followed by our calendar. All the top downloads this year were downloaded more than 100 times. Students reported that their Pride Group had led to them being more comfortable in their identity with 75% agreeing or strongly agreeing.

##### **Ambassador Programme**

In 2022-23, we trained 186 new ambassadors, up from 147 in the previous year. We also increased the number of ambassadors who delivered at least one school talk, from 128 in 2021-22 to 173 in 2022-23. In addition, 43 ambassadors were supported to publish 62 pieces in the press, meaning our programme beneficiaries are more engaged than ever.

For the first time, we introduced a suite of skills and development workshops designed for ambassadors. These were scheduled, created and organised in conjunction with corporate partners and other charity partners. In total we recorded 226 individual engagements in skills workshops across 78 ambassadors this year. Sessions included authentic leadership, article writing, CV skills, understanding UK parliament, LGBT+ accessibility and wellbeing.

##### **School Talks**

This year, our school talks programme has continued to expand and has adapted to online delivery where necessary to facilitate school visits in remote areas and the needs of our volunteers. We delivered 398 school talks in 2022-23, and 96 ambassadors delivered three or more school talks. 82% of teachers rated our talks 7 out of 10 rating or higher.

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Number of pupils reached	11,512	18,259	65,307	80,884

##### **Mentoring**

In 2022-23, our mentoring scheme continued to be delivered online with an in-person launch event. It has grown hugely – we matched 68 LGBT+ young adults (our ambassadors) with LGBT+ professionals as mentors.

The trustees would like to thank all volunteers for their time and skills given to Just Like Us to ensure more LGBT+ young people can thrive.

## JUST LIKE US

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

##### **Fundraising practices**

We rely on public donations to make our work possible, and remain hugely grateful to the generosity and commitment of all our supporters for helping us to raise vital funds.

We are committed to good fundraising practice and adhere to the Fundraising Regulator's Code of Fundraising practice, of which we are members. We champion the Fundraising Promise ensuring that our fundraising is legal, open, honest, and respectful.

We invest in a number of different fundraising practices including fundraising from individuals, trusts and foundations, companies, schools and events including challenge events where we work with third parties. We do not carry out door-to-door, street, private site, or telephone fundraising. We do work with commercial partners and are committed to ensuring and monitoring the ongoing compliance of third parties with the Fundraising Code of Practice and the law. All third-party work is governed by a contract or terms and conditions which set out the obligations of the parties involved.

We want to ensure that all of our supporters have a positive experience. We comply with General Data Protection Regulations and always ensure we respect the privacy and contact preferences of all our donors. We believe that no one should ever feel pressured into giving and take steps to ensure that the vulnerable are protected.

We respond promptly to requests to cease contact or to complaints. In line with our complaints policy, we ensure that all complaints are listened to and investigated thoroughly, addressed within an appropriate and timely manner, handled in confidence, and used to inform best practice. We received no complaints for our fundraising practices in 2022/23.

We are grateful to everyone who has supported our work, and would like to thank our generous and loyal supporters. Thank you to our volunteers who have been so generous with their time, the fundraisers who gave their time and energy to raise money for Just Like Us, and all of those who have kindly given donations and wish to remain anonymous.

##### **Financial review**

###### *Financial position*

The accounts show a surplus of £29,607 during the 12-month period to 31 August 2023 (2022: surplus of £52,385). Income was £1,112,349 compared to £653,020 in the 2021-22 reporting period and expenditure for the year was £1,082,742 compared to £600,636. In addition to an expansion in our activities in the year, as outlined in the rest of this report, the increase in our income and expenditure has also been driven by a significant increase in in-kind support received by the charity, totalling £198,732 (2022: £10,000).

Despite facing a growing cost of living crisis, the lasting impact of the pandemic and an increased hostile environment surrounding LGBT+ young people, Just Like Us has continued to increase its income and has been very fortunate to benefit from the support of companies, trusts, foundations, and individual donors, whose generosity enable us to continue meeting the needs of LGBT+ young people across the UK.

###### *Going concern*

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the lasting effects of the pandemic, the transphobic climate and the cost-of-living crisis are both likely to continue to impact the global economy and may in turn affect the charity's fundraising in the coming year.

The trustees have considered the impact of this issue on the charity's current and future financial position. At 31 August 2023, the charity held a cash balance of £407,926 and 4 months of free reserves (as detailed below). For this reason, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

## JUST LIKE US

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

##### *Reserves policy*

As of 31 August 2023, total funds held by the charity were £458,303 (2022: £428,696), of which £54,709 was restricted (2022: £75,251) and £403,594 was unrestricted (2022: £353,445).

Total free reserves (unrestricted reserves less the value of unrestricted fixed assets but inclusive of fixed asset investments) were £358,335 (2022: £304,619). The trustees review the reserves policy annually and current policy is an aspirational target of 6 months' and a minimum of 3 months' expenditure to provide financial safety during the cost of living crisis.

Against budgeted expenditure of £1,040,417 for the 2023-24 financial year, free reserves represented 4 months of expenditure at 31 August 2023. The trustees are therefore satisfied with the level of reserves held, while also aiming to increase this over the course of the 2023-24 year.

##### *Principal funding sources*

###### **Charitable trusts and foundations**

In 2022-23, we were supported by the following trusts and foundations: National Lottery Community Fund, Deloitte, Blackrock, Christopher Graham Bell Charitable Trust, Wellington Management UK Foundation, Esmée Fairbairn Foundation, Paul Hamlyn Foundation, Nicholas Berwin Charitable Trust, The Talent Fund and Paul Cottingham Trust.

###### **Corporate donations and sponsorship**

Our corporate partners have continued to support Just Like Us in numerous ways, including:

- Support of our Ambassador Programme: Deloitte, BlackRock, Legal & General, and OC&C Strategy Consultants.
- Sponsorship of School Diversity Week: JPMorgan Chase & Co., iCandy and Marsh generously sponsored School Diversity Week this year.
- Pride Limited Edition partnerships: Garnier and Eylure released limited edition versions of one of their best-selling lines during pride month, with a proportion of proceeds donated to Just Like Us.

###### **In-kind support**

Just Like Us would like to thank Deloitte, Salesforce and OC&C Strategy Consultants for pro-bono consultancy support, and Travers Smith for their ongoing legal support.

###### **Individual donors**

Donations from our major donors, primarily through our Founders' Circle initiative, provides us with regular, sustainable support alongside a significant number of individuals who provide monthly and one-off donations, enabling us to support more LGBT+ young people.

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### **Plans for future periods**

In 2023-24 and beyond Just Like Us' programmes will continue to expand. We will continue to build on this success by strengthening our internal systems and processes and reviewing our policies to support a more mature organisation. We will increase the learning and development opportunities to support staff and trustee recruitment, retention, expertise and capacity; ensuring a robust and sustainable future. We will review the risk management register and improve our due diligence process.

#### **Ambassador Programme**

We will continue to improve our evaluation and feedback processes as well as attract and train a larger and more diverse pool of LGBT+ young people. We will lean into the programme objectives - 'Use your voice, develop skills and find community' - to increase our position as a youth centred organisation. We will also continue to run our mentoring programme, hoping to pair more LGBT+ young people with LGBT+ professionals.

#### **School Talks**

We will continue to streamline our processes and programme based on feedback from pupils, teachers and ambassadors. We will offer schools talks that reflect key moments in the calendar (Anti-Bullying Week, LGBT+ History Month, Pride Month) and continue to support ambassadors to deliver talks in hundreds of schools.

#### **School Diversity Week**

We will build on our continued success, ensuring more schools across the UK, as well as more individual teachers within those schools, sign up to this programme. We will engage with parents and support even more primary schools than ever before. We will continue to improve our SEND inclusive resources and resources for faith school communities and Welsh schools (including bilingual Welsh-English resources).

#### **Pride Groups**

With the support of the National Lottery Bringing Communities Together funding and researchers at the University of Derby, we will continually evaluate and improve the Pride Groups programme. We will simplify the membership joining process and implement a range of bespoke subscription options to expand reach.

#### **Fundraising**

With the incoming Director of Development, we will begin to review the Founders' Circle income stream to improve the diversification of our income. We will implement learnings from our work with Pilotlight and Deloitte consultants to expand our opportunities for earned income and further diversification in fundraising. We will develop a clear and consistent approach to Individual Giving and prioritise Corporate Partnerships that support our objectives, values and sustainability.

#### **Patrons**

We will establish a fully operational Patrons' Programme to support our partnerships, reach and gravitas.

#### **Structure, governance and management**

##### **Governing document**

The charity Just Like Us is a Charitable Incorporated Organisation, registered on 18 January 2016 and is controlled by its governing document, a constitution. The charity is governed by a board of trustees who meet regularly during the year.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Bowen

C Paouros

R Smith

Mr DJ Gerring

M Davies

T Ramsey

(Resigned 28 April 2023)

# JUST LIKE US

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### *Recruitment and appointment of trustees*

In the year to August 2023, the charity was managed by board of trustees selected on their commitment to their charitable objectives and relevant skills. When selecting trustees, Just Like Us aims to ensure there is a broad range of relevant skills and will endeavour to review this and appoint new trustees in 2023-24.

Trustees are appointed after interviews with existing trustees and a formal induction to ensure they understand our vision, mission and values. Trustees are subject to Disclosure and Barring Service checks where applicable.

#### *Remuneration policy*

Remuneration for the key personnel is derived by benchmarking the role with a view to paying the market rate. The benchmarked salaries are reviewed and agreed by the trustees.

#### **Diversity**

Just Like Us is committed to the diversity of our workforce, volunteers and beneficiaries. We believe that we have a duty to represent the communities we seek to serve. Just Like Us aims to conduct an annual review to address underrepresentation.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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



.....  
D J Gerring

Date: 21 June 2024

## JUST LIKE US

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity'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 have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditors**

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

On behalf of the board:



.....  
D J Gerring

Date: 21 June 2024

# JUST LIKE US

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF JUST LIKE US

---

#### **Opinion**

We have audited the financial statements of Just Like Us (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 August 2023 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **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 charity 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 the charity'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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
  - the financial statements are not in agreement with the accounting records and returns; or
  - we have not obtained all the information and explanations necessary for the purposes of our audit.
-

## JUST LIKE US

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF JUST LIKE US

---

##### **Other matter**

The financial statements for the year ended 31 August 2022 were not audited because the charity was below the statutory audit threshold.

##### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

##### **Our 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation 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 risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk.

Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

## JUST LIKE US

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF JUST LIKE US

---

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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 charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Godfrey Wilson Limited*

Date: 24 June 2024

#### **GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## JUST LIKE US

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	631,907	222,144	854,051	279,483	254,055	533,538
Charitable activities	4	168,584	-	168,584	90,098	-	90,098
Other trading activities	5	83,902	-	83,902	28,779	-	28,779
Investments		5,812	-	5,812	606	-	606
<b>Total income</b>		<b>890,205</b>	<b>222,144</b>	<b>1,112,349</b>	<b>398,966</b>	<b>254,055</b>	<b>653,021</b>
<b>Expenditure on:</b>							
Raising funds	6	190,905	21,441	212,346	99,313	13,750	113,063
Charitable activities	7	649,151	221,245	870,396	307,654	179,919	487,573
<b>Total expenditure</b>		<b>840,056</b>	<b>242,686</b>	<b>1,082,742</b>	<b>406,967</b>	<b>193,669</b>	<b>600,636</b>
<b>Net income/(expenditure) and movement in funds</b>	<b>9</b>	<b>50,149</b>	<b>(20,542)</b>	<b>29,607</b>	<b>(8,001)</b>	<b>60,386</b>	<b>52,385</b>
<b>Reconciliation of funds:</b>	<b>18, 19</b>						
Fund balances at 1 September 2022		353,445	75,251	428,696	361,446	14,865	376,311
<b>Fund balances at 31 August 2023</b>		<b>403,594</b>	<b>54,709</b>	<b>458,303</b>	<b>353,445</b>	<b>75,251</b>	<b>428,696</b>

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

# JUST LIKE US

## BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		Restated 2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	12		39,675		44,725
Tangible assets	13		5,584		4,100
Investments	14		180,000		180,000
			<u>225,259</u>		<u>228,825</u>
<b>Current assets</b>					
Debtors	15	119,788		98,274	
Cash at bank and in hand		227,926		157,556	
		<u>347,714</u>		<u>255,830</u>	
<b>Creditors: amounts falling due within one year</b>	16	114,670		55,959	
		<u>114,670</u>		<u>55,959</u>	
<b>Net current assets</b>			233,044		199,871
			<u>233,044</u>		<u>199,871</u>
<b>Total assets less current liabilities</b>			458,303		428,696
			<u>458,303</u>		<u>428,696</u>
<b>The funds of the charity</b>					
Restricted funds	18		54,709		75,251
Unrestricted funds	19		403,594		353,445
			<u>458,303</u>		<u>428,696</u>
			<u>458,303</u>		<u>428,696</u>

The financial statements were approved by the trustees on 21 June 2024.



.....  
D J Gerring  
Trustee

## JUST LIKE US

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

---

	Notes	2023 £	£	Restated 2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		68,711		12,083
<b>Investing activities</b>					
Purchase of intangible assets		-		(14,500)	
Purchase of tangible fixed assets		(4,289)		(1,702)	
Proceeds from disposal of tangible fixed assets		136		-	
Investment income received		5,812		606	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from/(used in) investing activities</b>			1,659		(15,596)
<b>Net increase/(decrease) in cash and cash equivalents</b>			70,370		(3,513)
Cash and cash equivalents at beginning of year			157,556		161,069
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>227,926</u>		<u>157,556</u>

---

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, 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 financial statements have been prepared under the historical cost convention.

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 £.

##### 1.2 Going concern

At the time of approving the financial statements and having a due regard to the impact of the economic climate, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, 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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

##### 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.

##### Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated 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.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 1 Accounting policies

(Continued)

##### Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are 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.

Where the charity determines that a grant agreement does not impose specified future performance-related conditions income is recognised when the grant proceeds are received or receivable.

Where the charity determines that a grant agreement imposes specified future performance-related conditions, funds are initially recognised as deferred income within creditors and released to income as the conditions are met and the charity has entitlement to the funds.

#### 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.

##### Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs.

	2023	2022	2021
Raising Funds	21%	20%	12%
Charitable Activities	79%	80%	88%

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Software	10% on cost
----------	-------------

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies (Continued)

##### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Equipment	25% on cost
--------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.8 Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments

##### 1.9 Financial instruments

###### Basic financial assets

Basic financial assets, which includes 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 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, loans from fellow group companies and preference shares that are classified as debt, 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 and services that have been acquired in the ordinary course of business 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 rate method.

##### 1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### 1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2023**

---

### 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.

#### Critical judgements

##### **Donated goods and services**

The trustees have exercised judgement in relation to the recognition of donated goods and services in the year ended 31 August 2023 and note that the value recognised in the year has a material effect on the financial statements.

The need for judgement has arisen in relation to the valuation of goods and services received by charity. In line with 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)", the trustees are required to recognise such gifts on the basis of the value to the charity and with reference to the amount the charity would pay in the open market for an alternative item of similar benefit.

The trustees note that donated goods and services received in the year largely relate to donated consultancy and legal services from businesses which are considered market leaders in their areas of expertise and therefore command high fees. It is also noted that volume of donated services received exceed those usually obtained by a similarly sized charity and are a result of the charity's strong corporate partnerships with the donors.

It is acknowledged that the charity, should it have procured these services independently, would have spent less on consultancy and legal advice. However, the trustees have considered whether, given the high quality of services actually received, it would be accurate to consider the alternative cheaper services it may have procured as items of *similar benefit*. In view of the higher quality of the services received, the trustees have therefore judged that the donated services should be recognised per the billable values provided by the donors which reflect the true value to the charity of the services received.

#### **Key sources of estimation uncertainty**

As noted above, a key area of estimation uncertainty relates to the value of donated goods and services. The trustees note that in order to reach a valuation for the financial statements they have relied on detailed information from the donors which outline the billable value of the services received. The trustees consider these valuations to be sufficiently accurate for inclusion in the financial statements as they have been vouched for by the donors and have been considered in relation to equivalent market rates for services of similar quality and value.

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	373,175	3,500	376,675	231,483	15,432	246,915
Grants	60,000	218,644	278,644	38,000	238,623	276,623
Donated goods and services	198,732	-	198,732	10,000	-	10,000
	<u>631,907</u>	<u>222,144</u>	<u>854,051</u>	<u>279,483</u>	<u>254,055</u>	<u>533,538</u>
<b>Donations and gifts</b>						
Corporate donations	177,096	3,500	180,596	135,746	15,432	151,178
Donations from individuals	185,833	-	185,833	82,592	-	82,592
Donations from schools	10,246	-	10,246	13,145	-	13,145
	<u>373,175</u>	<u>3,500</u>	<u>376,675</u>	<u>231,483</u>	<u>15,432</u>	<u>246,915</u>

#### Donated goods and services

Donated goods and services recognised in the year relate to donated legal and consultancy services. The key judgements and accounting estimates made by the trustees in relation to donated goods and services are explained in note 2 to the financial statements.

#### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Promotion of equality and diversity</b>		
Pride Groups	28,261	14,864
Corporate partnerships	99,000	43,833
School talks	40,890	31,401
Other	433	-
	<u>168,584</u>	<u>90,098</u>

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sponsorships and commercial participation	53,374	23,400
Founders' Circle	962	1,421
Fundraising events	24,990	-
Rainbow Ribbons	4,576	3,958
	<u>83,902</u>	<u>28,779</u>
Other trading activities	<u>83,902</u>	<u>28,779</u>

#### 6 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fundraising and publicity</b>						
Staging fundraising events	10,445	-	10,445	1,896	-	1,896
Other fundraising costs	3,460	-	3,460	6,020	-	6,020
Staff costs	100,569	18,750	119,319	67,009	13,750	80,759
Support costs	76,431	2,691	79,122	24,388	-	24,388
	<u>190,905</u>	<u>21,441</u>	<u>212,346</u>	<u>99,313</u>	<u>13,750</u>	<u>113,063</u>

# JUST LIKE US

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 7 Expenditure on charitable activities

	Promotion of equality and diversity 2023 £	Promotion of equality and diversity 2022 £
<b>Direct costs</b>		
Staff costs	407,738	330,824
Awareness campaigns & communications	120,750	39,660
Volunteering programme	17,424	6,288
Education programme	21,330	13,250
	<hr/>	<hr/>
	567,242	390,022
<b>Share of support and governance costs (see note 8)</b>		
Support	284,043	87,325
Governance	19,111	10,226
	<hr/>	<hr/>
	870,396	487,573
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	649,151	307,654
Restricted funds	221,245	179,919
	<hr/>	<hr/>
	870,396	487,573
	<hr/>	<hr/>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

#### 8 Support costs allocated to activities

	<b>2023</b>	<b>2022</b>
	£	£
Staff costs	22,630	-
Depreciation and amortisation	7,719	3,660
Computer and website	24,114	8,383
Office and admin costs	40,336	21,804
Professional services	170,102	29,019
Other staff costs	360	-
Insurance	1,994	1,300
Rent	43,739	25,561
Irrecoverable VAT	32,470	18,987
Travel and subsistence	10,967	-
Bank charges	3,344	442
Governance costs	24,501	12,783
	<u>382,276</u>	<u>121,939</u>
<b>Analysed between:</b>		
Fundraising	79,122	24,388
Promotion of equality and diversity	303,154	97,551
	<u>382,276</u>	<u>121,939</u>

	<b>2023</b>	<b>2022</b>
	£	£
<b>Governance costs comprise:</b>		
Audit fees	8,500	-
Accountancy fees	16,001	12,783
	<u>24,501</u>	<u>12,783</u>

#### 9 Net movement in funds

	<b>2023</b>	<b>2022</b>
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable for the independent examination of the charity's financial statements	-	1,800
Fees payable for the audit of the charity's financial statements	8,500	-
Depreciation of owned tangible fixed assets	2,669	1,485
Loss on disposal of tangible fixed assets	136	-
Amortisation of intangible assets	5,050	2,175
Operating lease charges	14,330	-
	<u>20,685</u>	<u>5,460</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 10 Trustees

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

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

#### 11 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Programme and admin staff	13	11
	<u>          </u>	<u>          </u>

##### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	484,612	362,744
Social security costs	44,782	33,842
Other pension costs	20,293	14,998
	<u>          </u>	<u>          </u>
	<u>549,687</u>	<u>411,584</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £69,999	-	1
	<u>          </u>	<u>          </u>

##### Remuneration of key management personnel

The key management personnel of the charity consists of the Board of Trustees and the CEO, Director of Development and Director of Programmes. The trustees receive no remuneration or benefits. The total benefits received by key management personnel in the year was £196,551 (2022: £165,444).

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 12 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 September 2022 and 31 August 2023	50,500
	<hr/>
<b>Amortisation and impairment</b>	
At 1 September 2022	5,775
Amortisation charged for the year	5,050
	<hr/>
At 31 August 2023	10,825
	<hr/>
<b>Carrying amount</b>	
At 31 August 2023	39,675
	<hr/> <hr/>
At 31 August 2022	44,725
	<hr/> <hr/>

#### 13 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 September 2022	6,758
Additions	4,289
Disposals	(647)
	<hr/>
At 31 August 2023	10,400
	<hr/>
<b>Depreciation and impairment</b>	
At 1 September 2022	2,658
Depreciation charged in the year	2,669
Eliminated in respect of disposals	(511)
	<hr/>
At 31 August 2023	4,816
	<hr/>
<b>Carrying amount</b>	
At 31 August 2023	5,584
	<hr/> <hr/>
At 31 August 2022	4,100
	<hr/> <hr/>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

#### 14 Fixed asset investments

	CCLA deposit account £
<b>Cost or valuation</b>	
At 1 September 2022 (restated) & 31 August 2023	180,000
<b>Carrying amount</b>	
At 31 August 2023	180,000
At 31 August 2022 (restated)	180,000

The balance recognised in fixed asset investments relates to cash funds held by the charity in a CCLA investment account. While this cash deposit is available to the charity for withdrawal within 12 months of the balance sheet date, it is the intention of the trustees that funds will be held in the account for at least 12 months in order to generate interest returns. The balance has therefore been recognised as a fixed asset investment in the financial statements.

A restatement of the balance at 31 August 2022 has been made in these financial statements in recognition of the fact that the balance held in the CCLA account at 31 August 2022 constituted a fixed asset investment. This restatement consists of the movement of £180,000 from current assets to fixed asset investments and has no effect on the net asset position or funds carried forward at 31 August 2022.

#### 15 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	96,547	72,601
Other debtors	117	4,987
Prepayments and accrued income	23,124	20,686
	<u>119,788</u>	<u>98,274</u>

#### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		22,892	2,008
Deferred income	17	11,775	38,763
Trade creditors		26,224	4,257
Other creditors		3,539	2,757
Accrued expenses		50,240	8,174
		<u>114,670</u>	<u>55,959</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

17 Deferred income	2023	2022
	£	£
Deferred income	11,775	38,763
	<u>11,775</u>	<u>38,763</u>

Deferred income is included in the financial statements as follows:

The value of income received in the year ended 31 August 2023 relating to school talks and services due to corporate partners that will be delivered after the balance sheet date is recognised as deferred income in creditors. In the year ended 31 August 2022 the balance recognised as deferred income in creditors related to school talks, pride groups, services to corporate partners and event ticket sales all due to delivered after the balance sheet date.

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	11,775	38,763
	<u>11,775</u>	<u>38,763</u>
Movements in the year:		
Deferred income at 1 September 2022	38,763	-
Released from previous periods	(38,763)	-
Resources deferred in the year	11,775	38,763
	<u>11,775</u>	<u>38,763</u>
Deferred income at 31 August 2023	<u>11,775</u>	<u>38,763</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

#### 18 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 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
National Lottery Community Fund - Pride Groups	-	2,500	(1,507)	993
Paul Hamlyn Foundation	10,000	33,000	(30,000)	13,000
Wellington Management UK Foundation	2,442	50,000	(52,442)	-
Nicholas Berwin Charitable Trust	1,250	15,000	(15,000)	1,250
National Lottery Awards for All - Wales	10,000	-	(10,000)	-
Esmée Fairbairn Foundation	21,983	48,000	(36,984)	32,999
JP Morgan Chase	24,018	-	(24,018)	-
Tides Foundation	5,558	17,144	(20,985)	1,716
Talent Fund	-	5,000	(5,000)	-
Paul Cottingham Trust	-	8,000	(8,000)	-
Deloitte	-	25,000	(25,000)	-
Christopher Graham-Bell Charitable Trust	-	15,000	(13,750)	1,250
M&G Community Fund	-	3,500	-	3,500
	<u>75,251</u>	<u>222,144</u>	<u>(242,686)</u>	<u>54,709</u>
<b>Previous year:</b>	<b>At 1 September 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 August 2022 £</b>
National Lottery Community Fund	2,782	16,174	(18,956)	-
Paul Hamlyn Foundation	10,000	30,000	(30,000)	10,000
Wellington Management UK Foundation	2,083	35,000	(34,641)	2,442
Nicholas Berwin Trust	-	15,000	(13,750)	1,250
National Lottery Awards for All - Wales	-	10,000	-	10,000
Esmée Fairbairn Foundation	-	40,000	(18,017)	21,983
JP Morgan Chase	-	73,832	(49,814)	24,018
Tides Foundation	-	11,117	(5,559)	5,558
Deloitte	-	15,432	(15,432)	-
Paul Cottingham Trust	-	7,500	(7,500)	-
	<u>14,865</u>	<u>254,055</u>	<u>(193,669)</u>	<u>75,251</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 18 Restricted funds

(Continued)

##### **Purpose of restricted funds:**

##### **National Lottery Community Fund - Pride Groups**

This multi-year funding supports activities associated with the running of the charity's Pride Groups Programme, including resource development, teacher training, marketing and a new officer role.

##### **Paul Hamlyn Foundation**

This funding supports the charity's Ambassador Programme, including the recruitment, training and support of LGBT+ volunteers aged 18-25 across England and Wales.

##### **Wellington Management UK Foundation**

This funding supports the charity's outputs across its Pride Groups and Ambassador Programmes and the delivery of its School Talks.

##### **Nicholas Berwin Charitable Trust**

This funding supports the staff within the charity's Development team.

##### **National Lottery Awards for All - Wales**

This funding supports the recruitment of more LGBT+ volunteers in Wales and the charity's work with Welsh schools.

##### **Esmée Fairbairn Foundation**

This funding supports the diversity of the charity's Ambassador Programme and the provision of skills workshops to the charity's volunteers.

##### **JP Morgan Chase**

This funding supported the expansion of the charity's Pride Groups programme.

##### **Tides Foundation**

This funding supports the charity's the Ambassador Programme, including contributions to the costs of the charity's Volunteer Manager and Volunteering Officer as well as an email and social media ambassador recruitment campaign.

##### **Talent Fund**

This funding supported the expansion of all three of the charity's core programmes - School Diversity Week, School Talks and Pride Groups.

##### **Paul Cottingham Trust**

This funding enabled Ambassadors to receive media training and support to publish articles, sit on panels and speak to the media about their personal stories and Just Like Us.

##### **Deloitte**

This funding supported the marketing and running of the Ambassador Programme.

##### **Christopher Graham-Bell Charitable Trust**

This funding supported staff roles across the charity's Education programmes.

##### **M&G Community Fund**

This was funding for the Pride Groups Programme with a particular focus on its expansion further into Wales.

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

#### 19 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.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	353,445	890,205	(840,056)	403,594
	<u>353,445</u>	<u>890,205</u>	<u>(840,056)</u>	<u>403,594</u>
<b>Previous year:</b>	<b>At 1 September 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 August 2022 £</b>
General funds	361,446	398,966	(406,967)	353,445
	<u>361,446</u>	<u>398,966</u>	<u>(406,967)</u>	<u>353,445</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 August 2023 are represented by:</b>			
Intangible fixed assets	39,675	-	39,675
Tangible assets	5,584	-	5,584
Fixed asset investments	180,000	-	180,000
Current assets/(liabilities)	178,335	54,709	233,044
	<u>178,335</u>	<u>54,709</u>	<u>233,044</u>
Net current assets/(liabilities)	403,594	54,709	458,303
	<u>403,594</u>	<u>54,709</u>	<u>458,303</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 August 2022 are represented by:</b>			
Intangible fixed assets	44,725	-	44,725
Tangible assets	4,100	-	4,100
Fixed asset investments	180,000	-	180,000
Current assets/(liabilities)	124,620	75,251	199,871
	<u>124,620</u>	<u>75,251</u>	<u>199,871</u>
Net current assets/(liabilities)	353,445	75,251	428,696
	<u>353,445</u>	<u>75,251</u>	<u>428,696</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 21 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	8,145	-
	<u>8,145</u>	<u>-</u>

#### 22 Related party transactions

In the year ended 31 August 2023 the charity received income totalling £7,000 - of which £5,000 related to sponsorship of its mentoring programme and £2,000 was donated - and donated legal services valued at £78,053 from Travers Smith LLP. Daniel Gerring is a partner of Travers Smith LLP and served on the board of the charity throughout the year. There were no related party transactions in the year ended 31 August 2022.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>23 Cash generated from operations</b>		
Surplus for the year	29,607	52,385
Adjustments for:		
Investment income recognised in statement of financial activities	(5,812)	(606)
Amortisation and impairment of intangible assets	5,050	2,175
Depreciation and impairment of tangible fixed assets	2,669	1,488
Movements in working capital:		
(Increase) in debtors	(21,514)	(86,016)
Increase in creditors	85,699	3,897
(Decrease)/increase in deferred income	(26,988)	38,763
<b>Cash generated from operations</b>	<u>68,711</u>	<u>12,086</u>



William Guy Blake ACA  
Godfrey Wilson Limited  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

21 June 2024

Dear Guy

**Letter of Representations on the Financial Statements for the Year Ended 31 August 2023**

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 August 2023.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

- I. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 21 March 2024, under the Charities Act 2011 for preparing financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 August 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in appendix I are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is set out in the management letter.
17. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that: (a) so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and (b) each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

20. We confirm the following specific representations made to you during the course of the audit:
- (a) We confirm that we consider the valuation of gifts in kind of £198,732 received during the year is an accurate reflection of their market value and the trustees confirm that the charity would be prepared to pay for similar goods and services on the open market if they were not donated.

Yours sincerely



Daniel J Gerring - Chair  
For and on behalf of the trustees of Just Like Us

## Appendix I: Summary of Related Parties

Connected Organisation	Name	Nature of Connection
Travers Smith LLP	Daniel Gerring	Partner

**JUST LIKE US**

England & Wales - Charity number 1165194

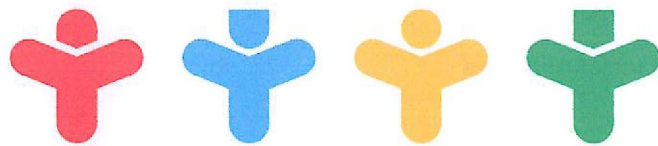
---

# Accounts

---

REGISTERED CHARITY NUMBER: 1165194

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
JUST LIKE US



**just like us**  
THE LGBT+ YOUNG PEOPLE'S CHARITY

**JUST LIKE US**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	<b>Page</b>
<b>Chair's Report</b>	1
<b>Report of the Trustees</b>	2 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

---

## JUST LIKE US

### CHAIR'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

---

#### Introduction

Our seventh year of operation has seen Just Like Us continue to grow strongly, despite anti-LGBT+ rhetoric – in particular, rising transphobia – and hate crime increasing.

Most notably, across the UK, we exceeded our target of reaching 1 in 2 secondary schools with at least one of our programmes.

Our reach into primary schools has also expanded markedly, with 1223 primary schools now taking part in our programmes. Primary school expansion is key to our strategy, and these schools now represent 36% of our overall school delivery (up from 32% last year).

This growth has been supported by an increase in our income and continued investment in growing and developing our staff and volunteer teams.

The majority of our expansion came through School Diversity Week. Through this programme we engaged with 4,951 schools this year - an increase of 30% on the previous year.

Our Pride Groups programme has also grown at pace and is now active in more than 200 schools across the country. The success of this programme underlines strong demand for this type of intervention. Consequently we have strengthened our staff team, including through the creation of a new manager role, part of which is to ensure that this programme is properly resourced as it expands.

147 ambassadors completed ambassador training this year and delivered a total of 341 school talks - reaching over 65,000 pupils. 72% of these talks took place online - showing that, even as schools return to 'normal', there is still a huge appetite for our work to be delivered remotely. Our ambassadors also completed 91 personal and professional development activities, including 51 who took part in our award-winning mentoring programme.

As a result, we have supported many more LGBT+ young people than ever to grow up knowing that who they are is something to be celebrated.

Supporting this work, this year has seen our income exceed £650,000: a 20% increase on last year. We are extremely grateful to everyone who has donated to Just Like Us and are always mindful of applying these donations in a way which maximises their impact for the benefit of LGBT+ young people. We also continue to benefit enormously from a range of pro-bono and volunteer support from our partner organisations and from individuals.

I sincerely believe that our work is more important than ever and I am delighted to see Just Like Us mature into a sustainable and hugely impactful organisation.



Daniel Gerring  
Chair of the Trustees

## **JUST LIKE US**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022**

---

The Trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

Just Like Us' charitable objectives as declared in our Constitution are:

The promotion for the public benefit of equality and diversity and in particular on the grounds of sexual orientation and/or gender identity by:

- a) The elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions
- b) Advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,
- c) Promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

The Trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

The Board of Trustees have given due consideration to the Charity Commission published guidance on the operation of the public benefit requirement when reviewing our aims and objectives and in planning the charity's current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

#### **Vision and mission**

Just Like Us (JLU) is the LGBT+ charity for young people working for a world where LGBT+ young people live awesome lives. Our mission is to empower young people to champion LGBT+ equality.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### OBJECTIVES AND ACTIVITIES

##### **Ambassador Programme**

Just Like Us trains LGBT+ 18 to 25 year olds across the UK to speak in schools about LGBT+ allyship and provides a range of other activities such as skills workshops, panel and media speaking opportunities, and a mentoring scheme. The programme ultimately empowers LGBT+ young adults to use their voice, develop skills and find community.

##### **Mentoring**

Just Like Us' research found that a quarter of LGBT+ young adults aged 18-25 go back into the closet at work. Our mentoring scheme, through corporate partner support, pairs our ambassadors with mentors who are senior LGBT+ professionals and experts in their field to empower them to be their authentic selves when navigating the workplace.

##### **School Diversity Week**

Every June, Just Like Us provides free educational resources to enable teachers to take part in the UK-wide celebration of LGBT+ equality in primary and secondary schools. The resources include subject-specific lesson plans to align with the curricula in England, Wales and Scotland as well as posters, videos, assembly slides and interactive activities so that schools are able to participate in a way that suits them and show their young people that being LGBT+ is something to be celebrated.

##### **Pride Groups**

A Pride Group is a lunchtime or after school club that provides a safe place for young people who are LGBT+ and their allies to meet, learn and get support. Our Pride Groups programme supports secondary schools to set up and/or run their own Pride Group by providing training for school staff and Student Leaders, regular resources as well as posters and toolkit guides, interactive pupil projects, and access to a community network of participating school staff to facilitate peer support.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### ACHIEVEMENT AND PERFORMANCE

##### **School Diversity Week**

School Diversity Week 2022 saw more than 5,000 primary and secondary schools across the UK signed up to take part in the celebration of LGBT+ equality. Our free educational resources were downloaded 61,000 times by teachers and, on average, individual resources were downloaded 243 times each.

Access to resources is now digital through our online platform for teachers and this year we hugely expanded our primary offer, including a series of videos and circle time resources featuring LGBT+ children's authors to diversify the representation of LGBT+ families in primary education.

##### **Pride Groups**

In the year 2021-22, our Pride Groups programme expanded further, including to secondary schools in Wales and drew in 116 members across the year. Ambassador Programme

In 2021-22, we trained 147 new ambassadors who joined the programme, up from 137 in the previous year. We also increased the number of ambassadors who delivered at least one school talk, from 89 in 2020-21 to 128 in 2021-22. This includes 35 ambassadors who went on to deliver three or more school talks in their first year, meaning our programme beneficiaries are more engaged than ever.

##### **School talks**

This year, our school talks programme has continued to expand and has adapted to online delivery where necessary due to continued covid challenges faced by schools and volunteers, as well as schools situated in remote areas.

	2016	2017	2018	2019	2020	2021	2022
<i>Number of pupils reached</i>	7,984	12,319	13,789	20,081	11,512	18,259	65,307

##### **Mentoring**

In 2021-22, our mentoring scheme continued to be delivered online with an in-person launch event. It has hugely grown – we matched 55 LGBT+ young adults (our ambassadors) with LGBT+ professionals as mentors.

##### **Volunteers**

While our staff team remained at 10 F.T.E by August 2022, our volunteer pool grew further and more ambassadors than ever delivered school talks. The Trustees would like to thank the ambassadors for their time and skills given to Just Like Us to ensure more LGBT+ young people can thrive.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### FINANCIAL REVIEW

##### Financial position

The accounts show a surplus of £52,385 during the 12-month period to 31 August 2022. Income was £653,021 compared to £545,508 in the 2020-21 reporting period and expenditure for the year was £600,636 compared to £463,828.

Despite facing a growing cost of living crisis, lasting impact of the pandemic and often hostile environment surrounding LGBT+ young people, Just Like Us has continued to increase its income and has been very fortunate to benefit from the support of companies, trusts, foundations, and individual donors, whose generosity enables us to continue meeting the needs of LGBT+ young people across the UK.

##### Charitable trusts and foundations

In 2021-22, we were supported by the following trusts and foundations: National Lottery Community Fund, Wellington Management UK Foundation, Esmée Fairbairn Foundation, Paul Hamlyn Foundation, Michael Bishop Foundation, Garfield Weston Foundation, and Paul Cottingham Trust.

##### Corporate donations and sponsorship

Our corporate partners have continued to support Just Like Us in numerous ways, including:

- Support of our Ambassador Programme: Deloitte, BlackRock, Legal & General, Ascential, KFC, OC&C Strategy Consultants, Baker Mckenzie and Travers Smith
- Sponsorship of School Diversity Week: Meta, JPMorgan Chase & Co. and Marsh generously sponsored School Diversity Week this year
- Pride Limited Edition partnerships: Kiehl's and Eylure released limited edition versions of one of their best-selling lines during pride month, with a proportion of proceeds donated to Just Like Us.

##### In-kind support

Just Like Us would like to thank Deloitte, Salesforce and OC&C Strategy Consultants for pro-bono consultancy support, and Travers Smith for their ongoing legal support.

##### Individual donors

Donations from our major donors, primarily through our Founders' Circle initiative, provides us with regular, sustainable support alongside a significant number of individuals who provide monthly and one-off donations, enabling us to support more LGBT+ young people.

##### Reserves policy

As of 31 August 2022, total reserves were £428,696 (2021: £376,311). Of these, £75,251 were restricted funds (compared to £14,865 in 2021) and general funds were £353,445 (compared to £361,446 in 2021).

The Trustees review the reserves policy annually and current policy is to maintain 5 months of expenditure in unrestricted reserves. This is intended to provide financial safety during the cost-of-living crisis and transition for the new, permanent Chief Executive. At year end unrestricted reserves amounted to 5 months of expenditure (based on budgeted figures for 2022-23) and the Trustees are therefore satisfied that the charity holds sufficient reserves.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### FUTURE PLANS

Just Like Us' programmes have continued to expand. We will continue to build on this success by updating our internal processes, strengthening our policies to ensure they better fit a more mature organisation and that staff talent is retained, and growing our staff team to deliver an even bigger reach.

##### **Ambassador Programme**

In 2021-22, our Ambassador Programme was revised to incorporate robust evaluation and feedback processes as well as attract and train a larger and more diverse pool of LGBT+ young people. The core principles of the programme were reviewed and refined, providing a clearer framework for the programme that delivers on its objectives in a myriad of ways: 'Use your voice, develop skills and find community.'

##### **School Diversity Week**

School Diversity Week 2022 saw more schools, as well as more individual teachers within those schools, sign up than ever before - reaching 4,951 schools, and 6,721 school staff within those, across the UK. Over the next year, we will develop our offer for faith school communities and Welsh schools (including bilingual Welsh-English resources for the first time) as well as delivering SEND inclusive resources.

##### **Pride Groups**

We will continue to seek further investment into this programme, implement learnings from OC&C's consultancy recommendations on expanding its reach, and simplify the membership joining process to be a smoother and faster subscription process via our website.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### **Governing document**

The charity is controlled by its governing document, a deed of trust.

##### **Charity constitution**

Just Like Us is a Charitable Incorporated Organisation, registered on 18 January 2016 and is governed by a board of Trustees who meet regularly during the year. Last year, there were no subcommittees.

##### **Recruitment and appointment of new trustees**

In the year to 31 August 2022, the charity was managed by a Board of Trustees who were selected on the basis of their strong commitment to the charitable objectives and their diverse skill set.

When selecting trustees, Just Like Us aims to ensure there is a broad range of relevant skills. Trustees are appointed after interviews with existing trustees and formal induction to ensure that they understand our vision, mission and values. Trustees are subject to Disclosure and Barring Service checks where applicable.

##### **Induction and training of new trustees**

Trustees are provided with a clear role description outlining their responsibilities. When they join the Board, Trustees are introduced to the other members and paid staff. They are encouraged to acquaint themselves with our policies and procedures, strategic plan and budget, and Constitution. Trustees are actively encouraged to take up relevant training and development to fulfil their role and responsibilities to Just Like Us.

##### **Key management remuneration**

Remuneration for the key personnel is derived by benchmarking the role with a view to paying the market rate. The benchmarked salaries are reviewed and agreed by the Trustees.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Diversity

Just Like Us is committed to the diversity of our workforce, volunteers and beneficiaries. We believe that we have a duty to represent the communities we seek to serve. Just Like Us aims to conduct an annual review to address underrepresentation.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1165194

##### Principal address

10 Snow Hill  
London  
EC1A 2AL

##### Trustees

C Paouros  
M Davies  
D J Gerring (chair)  
G Bowen  
R Smith  
T Ramsay (appointed 27 April 2022)

##### Independent Examiner

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Approved by order of the Board of Trustees on 22 May 2023 and signed on its behalf by:



.....  
D J Gerring - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JUST LIKE US

---

### Independent examiner's report to the Trustees of Just Like Us

I report to the charity trustees on my examination of the accounts of Just Like Us ('the Trust') for the year ended 31 August 2022.

### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Daniel Wilson FCCA

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Date: 21/8/22

**JUST LIKE US****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	279,483	254,055	533,538	418,810
Charitable Activities	3	90,098	-	90,098	126,698
Other trading activities	4	28,779	-	28,779	-
Investment income	5	<u>606</u>	<u>-</u>	<u>606</u>	<u>-</u>
<b>Total</b>		<u>398,966</u>	<u>254,055</u>	<u>653,021</u>	<u>545,508</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	99,313	13,750	113,063	53,148
Charitable activities	7	307,654	179,919	487,573	410,680
<b>Total</b>		<u>406,967</u>	<u>193,669</u>	<u>600,636</u>	<u>463,828</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,001)	60,386	52,385	81,680
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>361,446</u>	<u>14,865</u>	<u>376,311</u>	<u>294,631</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>353,445</u>	<u>75,251</u>	<u>428,696</u>	<u>376,311</u>

All income and expenditure derive from continuing operations. The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

---

JUST LIKE US

BALANCE SHEET  
31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	12	44,725	-	44,725	32,400
Tangible assets	13	<u>4,100</u>	<u>-</u>	<u>4,100</u>	<u>3,883</u>
		48,825	-	48,825	36,283
<b>CURRENT ASSETS</b>					
Debtors	14	98,274	-	98,274	12,258
Cash at bank		<u>262,305</u>	<u>75,251</u>	<u>337,556</u>	<u>341,069</u>
		360,579	75,251	435,830	353,327
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(55,959)</u>	<u>-</u>	<u>(55,959)</u>	<u>(13,299)</u>
<b>NET CURRENT ASSETS</b>					
		<u>304,620</u>	<u>75,251</u>	<u>379,871</u>	<u>340,028</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>353,445</u>	<u>75,251</u>	<u>428,696</u>	<u>376,311</u>
<b>NET ASSETS</b>					
		<u>353,445</u>	<u>75,251</u>	<u>428,696</u>	<u>376,311</u>
<b>FUNDS</b>					
Unrestricted funds	16			353,445	361,446
Restricted funds				<u>75,251</u>	<u>14,865</u>
<b>TOTAL FUNDS</b>					
				<u>428,696</u>	<u>376,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/09/2022 and were signed on its behalf by:

  
.....  
D J Gerring - Trustee

The notes form part of these financial statements

**JUST LIKE US****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>12,083</u>	<u>76,718</u>
Net cash provided by operating activities		<u>12,083</u>	<u>76,718</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(14,500)	(36,000)
Purchase of tangible fixed assets		(1,702)	(2,852)
Interest received		<u>606</u>	<u>-</u>
Net cash used in investing activities		<u>(15,596)</u>	<u>(38,852)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(3,513)	37,866
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>341,069</u>	<u>303,203</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>337,556</u>	<u>341,069</u>

The notes form part of these financial statements

---

JUST LIKE US

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2022

---

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	52,385	81,680
<b>Adjustments for:</b>		
Depreciation charges	3,660	4,612
Interest received	(606)	-
(Increase)/decrease in debtors	(86,016)	(11,938)
(Decrease)/increase in creditors	<u>42,660</u>	<u>2,364</u>
<b>Net cash provided by operations</b>	<u>12,083</u>	<u>76,718</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21 £	Cash flow £	At 31.8.22 £
<b>Net cash</b>			
Cash at bank	<u>341,069</u>	<u>(3,513)</u>	<u>337,556</u>
	<u>341,069</u>	<u>(3,513)</u>	<u>337,556</u>
<b>Total</b>	<u>341,069</u>	<u>(3,513)</u>	<u>337,556</u>

The notes form part of these financial statements

---

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

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

**Going concern**

At the time of approving the financial statements and having a due regard to the impact of the economic climate, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, the Trustees continue to adopt the Going Concern basis of accounting in preparing the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsidered 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 received in advance of provision of events is deferred until criteria for income recognition are met.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

**1. ACCOUNTING POLICIES - continued**

On receipt, donated 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.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	<b>2022</b>	<b>2021</b>	<b>2020</b>
Raising Funds	20%	12%	17%
Charitable Activities	80%	88%	83%

**Tangible fixed assets**

Tangible fixed assets are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**JUST LIKE US****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022****2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Corporate donations	135,746	15,432	151,178	96,763
Donations from individuals	82,592	-	82,592	52,618
Donations from schools	13,145	-	13,145	2,328
Grants	38,000	238,623	276,623	250,301
Gifts in kind	10,000	-	10,000	16,800
	<u>279,483</u>	<u>254,055</u>	<u>533,538</u>	<u>418,810</u>

**3. CHARITABLE ACTIVITIES**

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
School talks	31,401	7,910
Corporate Partnerships	43,833	105,492
Pride Groups	<u>14,864</u>	<u>13,296</u>
	<u>90,098</u>	<u>126,698</u>

**4. OTHER TRADING ACTIVITIES**

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Sponsorships	23,400	-
Rainbow Ribbons	3,958	-
Founders Circle Membership	<u>1,421</u>	<u>-</u>
	<u>28,779</u>	<u>-</u>

**5. INVESTMENT INCOME**

	2022 £	2021 £
Deposit account interest	<u>606</u>	<u>-</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

#### 6. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Staff costs	67,009	13,750	80,759	41,263
Fundraising	7,170	-	7,170	3,335
Other costs	746	-	746	495
Support costs (see note 7)	<u>24,388</u>	<u>-</u>	<u>24,388</u>	<u>8,055</u>
	<u>99,313</u>	<u>13,750</u>	<u>113,063</u>	<u>53,148</u>

#### 7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (see note 8) £	Total 2022 £
Promotion of equality and diversity	<u>390,022</u>	<u>97,551</u>	<u>487,573</u>

	Direct costs £	Support (see note 8) £	Total 2021 £
Promotion of equality and diversity	<u>355,169</u>	<u>55,511</u>	<u>410,680</u>

#### 8. SUPPORT COSTS

	Total 2022 £	Total 2021 £
Office and admin costs	21,804	16,561
Professional services	29,019	26,120
Computer and website	8,383	5,347
Insurance	1,300	1,267
Irrecoverable VAT	18,987	-
Bank charges	442	637
Rent	25,561	-
Amortisation of website	2,175	3,600
Depreciation of computer equipment	1,485	1,012
Accountancy fees	<u>12,783</u>	<u>9,022</u>
	<u>121,939</u>	<u>63,566</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	362,744	312,698
Social security costs	33,842	28,021
Pension costs	<u>14,998</u>	<u>15,115</u>
	<u>411,584</u>	<u>355,834</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Programme and admin staff	<u>11</u>	<u>9</u>

1 (2021: NIL) employee received emoluments of more than £60,000 during the year which is broken down as:

	2022	2021
£60,000 - £69,999	<u>1</u>	<u>-</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	289,848	128,962	418,810
Charitable activities	<u>126,698</u>	<u>-</u>	<u>126,698</u>
<b>Total</b>	<u>416,546</u>	<u>128,962</u>	<u>545,508</u>
<b>EXPENDITURE ON</b>			
Raising funds	38,148	15,000	53,148
<b>Charitable activities</b>			
General	<u>292,697</u>	<u>117,983</u>	<u>410,680</u>
<b>Total</b>	<u>330,845</u>	<u>132,983</u>	<u>463,828</u>
<b>NET INCOME/(EXPENDITURE)</b>	85,701	(4,021)	81,680
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>275,745</u>	<u>18,886</u>	<u>294,631</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>361,446</u>	<u>14,865</u>	<u>376,311</u>

**JUST LIKE US****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**12. INTANGIBLE FIXED ASSETS**

	Website £
<b>COST</b>	
At 1 September 2021	36,000
Additions	<u>14,500</u>
At 31 August 2022	<u>50,500</u>
<b>AMORTISATION</b>	
At 1 September 2021	3,600
Charge for year	<u>2,175</u>
At 31 August 2022	<u>5,775</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>44,725</u>
At 31 August 2021	<u>32,400</u>

**13. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2021	5,056
Additions	<u>1,702</u>
At 31 August 2022	<u>6,758</u>
<b>DEPRECIATION</b>	
At 1 September 2021	1,173
Charge for year	<u>1,485</u>
At 31 August 2022	<u>2,658</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>4,100</u>
At 31 August 2021	<u>3,880</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	72,601	12,258
Other debtors	4,987	-
Prepayments and accrued income	<u>20,686</u>	<u>-</u>
	<u>98,274</u>	<u>12,258</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	4,257	5,400
Taxation and social security	2,008	187
Other creditors	<u>49,694</u>	<u>7,712</u>
	<u>55,959</u>	<u>13,299</u>

16. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	361,446	(8,001)	353,445
<b>Restricted funds</b>			
National Lottery Community Fund	2,782	(2,782)	-
Paul Hamlyn Foundation	10,000	-	10,000
Wellington Management UK	2,083	359	2,442
Nicholas Berwin Trust	-	1,250	1,250
Awards for All Wales	-	10,000	10,000
Esmee Fairbairn Foundation	-	21,983	21,983
JP Morgan Chase	-	24,018	24,018
Tides Foundation	-	5,558	5,558
	<u>14,865</u>	<u>60,386</u>	<u>75,251</u>
<b>TOTAL FUNDS</b>	<u>376,311</u>	<u>52,385</u>	<u>428,696</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	398,966	(406,967)	(8,001)
<b>Restricted funds</b>			
National Lottery Community Fund	16,174	(18,956)	(2,782)
Deloitte	15,432	(15,432)	-
Paul Hamlyn Foundation	30,000	(30,000)	-
Paul Cottingham Trust	7,500	(7,500)	-
Wellington Management UK	35,000	(34,641)	359
Nicholas Berwin Trust	15,000	(13,750)	1,250
Awards for All Wales	10,000	-	10,000
Esmee Fairbairn Foundation	40,000	(18,017)	21,983
JP Morgan Chase	73,832	(49,814)	24,018
Tides Foundation	11,117	(5,559)	5,558
	<u>254,055</u>	<u>(193,669)</u>	<u>60,386</u>
<b>TOTAL FUNDS</b>	<u>653,021</u>	<u>(600,636)</u>	<u>52,385</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	275,745	85,701	361,446
<b>Restricted funds</b>			
Blackrock	8,886	(8,886)	-
Marsh Ambassador Programme	5,000	(5,000)	-
CAST	5,000	(5,000)	-
Wellington Management UK	-	2,083	2,083
Paul Hamlyn Foundation	-	10,000	10,000
National Lottery Community Fund	-	2,782	2,782
	<u>18,886</u>	<u>(4,021)</u>	<u>14,865</u>
<b>TOTAL FUNDS</b>	<u>294,631</u>	<u>81,680</u>	<u>376,311</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

---

#### 16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	416,546	(330,845)	85,701
<b>Restricted funds</b>			
Blackrock	-	(8,886)	(8,886)
Marsh Ambassador Programme	-	(5,000)	(5,000)
CAST	-	(5,000)	(5,000)
Wellington Management UK	25,000	(22,917)	2,083
Paul Hamlyn Foundation	30,000	(20,000)	10,000
Nicholas Berwin Trust	15,000	(15,000)	-
National Lottery Community Fund	44,119	(41,337)	2,782
LGBT+ Consortium NET Fund	9,798	(9,798)	-
Catalyst	5,045	(5,045)	-
	<u>128,962</u>	<u>(132,983)</u>	<u>(4,021)</u>
<b>TOTAL FUNDS</b>	<u>545,508</u>	<u>(463,828)</u>	<u>81,680</u>

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022 nor 31 August 2021.

**JUST LIKE US****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Corporate donations	151,178	96,763
Donations from individuals	82,592	52,618
Donations from schools	13,145	2,328
Grants	276,623	250,301
Gifts in kind	<u>10,000</u>	<u>16,800</u>
	533,538	418,810
<b>Other trading activities</b>		
Sponsorships	23,400	-
School talks	31,401	7,910
Corporate Partnerships	43,833	105,492
Pride Groups	14,864	13,296
Rainbow Ribbons	3,958	-
Founders Circle Membership	<u>1,421</u>	<u>-</u>
	118,877	126,698
<b>Investment income</b>		
Deposit account interest	<u>606</u>	<u>-</u>
<b>Total incoming resources</b>	653,021	545,508
<b>EXPENDITURE</b>		
<b>Raising funds</b>		
Wages	80,759	41,263
Fundraising	7,170	3,335
Bad debts	746	495
Allocation of support costs	<u>24,388</u>	<u>8,055</u>
	113,063	53,148
<b>Charitable activities</b>		
Wages	330,825	314,571
Awareness campaigns	39,659	3,042
Travel and subsistence	4,819	874
Event costs	-	12,744
Ambassador Programme	1,468	2,138
Pride Groups expenditure	12,638	-
School Diversity Week expenditure	613	-
Subcontracting	-	5,000
Allocation of support costs	<u>97,551</u>	<u>55,511</u>
	487,573	393,880

This page does not form part of the statutory financial statements

**JUST LIKE US****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

	2022	2021
	£	£
<b>Support costs</b>		
Office and admin costs	21,804	16,561
Professional services	29,019	26,120
Computer and website	8,383	5,347
Insurance	1,300	1,267
Irrecoverable VAT	18,987	-
Bank charges	442	637
Rent	25,561	-
Amortisation of website	2,175	3,600
Depreciation of computer equipment	1,485	1,012
Allocation of support costs	<u>(109,156)</u>	<u>(54,544)</u>
	-	-
<b>Governance costs</b>		
Accountancy fees	12,783	9,022
Allocation of support costs	<u>(12,783)</u>	<u>(9,022)</u>
	-	-
Total resources expended	<u>600,636</u>	<u>463,828</u>
<b>Net income</b>	<u>52,385</u>	<u>81,680</u>

This page does not form part of the statutory financial statements

**JUST LIKE US**

England & Wales - Charity number 1165194

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1165194

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021  
FOR  
JUST LIKE US



JUST LIKE US

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021

---

	Page
Chair's Report	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 21
Detailed Statement of Financial Activities	22 to 23

---

## JUST LIKE US

### CHAIR'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

---

#### Introduction

In our sixth year of operation Just Like Us has grown rapidly, despite the ongoing challenges posed by the global pandemic. Responding to a shifting education landscape during this period, Just Like Us has also shifted, successfully meeting the needs of schools and young people across the country, growing our annual income considerably and reaching more young people than ever before.

Our programmatic output has also increased significantly over the past year, with schools representing 2.8 million young people taking part in School Diversity Week, which we ran entirely online for the second year running. Delivering School Talks in-person remains extremely challenging, but our online School Talks directly reached 18,259 young people this year: even more young people than our in-person talks reached the year before.

Pride Groups have continued to grow, reaching 109 schools by August 2021, showing that during these difficult times community is still so important for LGBT+ young people.

Our mentoring programme for volunteer Ambassadors has also grown again and continues to add enormous value. We have also grown the team, developing a new organisational structure with four departmental directors reporting to our Chief Executive and additional staff members in their teams to ensure we have the resources in place to meet the ambitions of our new strategy. This has included a new communications and digital team which has already significantly increased our footprint online and delivered bespoke communications, materially growing our audiences.

This year has seen our charitable income increase past the £500,000 mark as we continue to grow our corporate partnerships, income from grants and foundations, and from individuals.

One of our most significant moments this year has been the release of our first research report, 'Growing Up LGBT+', which highlighted the challenges LGBT+ young people have faced during lockdown and garnered widespread press coverage, successfully making the case that LGBT+ young people as a group are particularly vulnerable during lockdown, given their increased reliance on support networks that sit outside the family home.

Finally, we were very proud of our founder, Tim Ramsey, for being awarded an MBE in recognition of his contribution to LGBT+ equality.

Overall, in the face of significant challenges both for the charity sector, the education sector, and most importantly for LGBT+ young people themselves, Just Like Us has continued to develop as an organisation, providing a lifeline to LGBT+ young people who need it the most.

I am very grateful to everyone who supports Just Like Us with their time, money, expertise and otherwise and to our incredible staff, together with our amazing ambassadors, our trustees and our other volunteers.



Daniel Gerring  
Chair of the trustees

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

Just Like Us' charitable objectives as declared in our Constitution are:

The promotion for the public benefit of equality and diversity and in particular discrimination on the grounds of sexual orientation and/or gender identity by:

- a. the elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions;
- b. advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,
- c. promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

The Trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

The board of trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

#### Vision and mission

Just Like Us (JLU) is the LGBT+ charity for young people working for a world where LGBT+ young people live awesome lives. Our mission is to empower young people to champion LGBT+ equality.

#### Ambassador programme

For our Ambassador Programme, Just Like Us establishes hubs to recruit LGBT+ young people aged 18-25. In partnership with employers, we train our volunteers with the presentation and public speaking skills they need to maximize our impact in schools. We then build relationships with schools around our hubs, understand their needs, and connect them with our volunteers, who deliver talks and workshops that champion LGBT+ equality, bust stereotypes and combat homophobia, biphobia and transphobia.

#### Mentoring and training

Whilst many LGBT+ young people feel able to come out at university, a staggering 6 in 10 go back into the closet in their first job. Our mentoring programme provides vital support to our young ambassadors at this important stage in their lives, pairing them with a senior LGBT+ mentor.

These experiences at school and in this vital transition can have a lifelong negative impact on LGBT+ young people's potential and wellbeing: drug use is seven times higher for LGB people than the general population, binge drinking is twice as common among gay and bisexual men, and substance dependency is significantly higher. Our mentoring scheme has gone from strength to strength, connecting LGBT+ young people with experienced LGBT+ professionals who provide one-to-one mentoring to help bridge the often difficult period from adolescence to adulthood.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

#### School Diversity Week

School Diversity Week empowers schools to celebrate the importance of LGBT+ equality in education. Our partner schools use our free resource toolkit and online masterclasses, enabling teachers to deliver a fully inclusive curriculum and take part in a range of activities that promote LGBT+ inclusion and diversity. By uniting the whole school in the celebration of LGBT+ equality, LGBT+ pupils become confident in themselves and equip all pupils with the information and means to support them.

#### Pride Groups

Just Like Us trains teachers to support students in establishing and running Pride Groups. Pride Groups are student-led, school-based clubs for lesbian, gay, bisexual and transgender (LGBT+) students and allies (straight and, cisgender people who support LGBT+ equality) allies. That means anyone is welcome as long as they commit to the shared values of equality and inclusion promoted by the group. Just Like Us provides weekly resources and online support to help teachers and pupils create a space where LGBT+ and allies can socialise, provide peer-to-peer support and educate others about LGBT+ equality. Research has shown that these groups can improve the mental health and attainment of LGBT+ students while also reducing instances of homophobia, biphobia and transphobia in the school environment.

### ACHIEVEMENT AND PERFORMANCE

#### School Diversity Week

This year School Diversity Week reached more schools and young people than ever before, surpassing our target of schools representing 2.8 million young people. We continued our masterclasses offer, bringing classes developed and delivered by LGBT+ experts to an audience of young people across the country.

#### Pride Groups

After reviewing and relaunching our pride groups programme we now have more than 100 groups across the country, the programme continues to grow rapidly, demonstrating there's a high demand for this intervention.

#### Ambassador Programme

In 2020/21 we delivered our ambassador training completely online, training a total of 136 new ambassadors. 82% of trained ambassadors agreed or strongly agreed with the statement "Since becoming a Just Like Us Ambassador, I've been more empowered to do something positive for myself and/or others outside of my Just Like Us volunteering."

	2016	2017	2018	2019	2020	2021
Ambassadors trained	48	71	97	1010	N/A	136

#### School Visits

This year we have seen school visits recover to almost pre-pandemic levels, despite the ongoing challenges with access to schools. This has been due to our switch to digital delivery, a significant majority of our visits this year have been conducted via Zoom. While we still intend for face-to-face visits to remain an important part of our work, we have achieved a greater geographical spread this year and accessed schools that we otherwise could not have reached. We will continue to promote both face-to-face and virtual talks post-pandemic.

	2016	2017	2018	2019	2020 (short year)	2021
Number of pupils	7,984	12,319	13,789	20,081	11,512	18,259

---

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

#### **The Mentoring Programme**

This year the mentoring programme was delivered entirely online for the second time. We matched 24 young people with LGBT+ professionals who supported them throughout the year.

#### **Volunteers**

Thanks to the generosity of our supporters, the Just Like Us team grew to 10 F.T.E. staff by September 2021. The Trustees would like to thank all those who volunteered their time and skills to help develop and implement our charitable programmes.

#### **FINANCIAL REVIEW**

The accounts show a surplus of £81,680 compared to a deficit of £3,626 during the 8 month period to 31 August 2020. Income was £545,508 compared to £207,256 in the 2020 reporting period and expenditure for the year was £463,828 compared to £210,892.

In spite of an exceptionally challenging external funding climate for charities, Just Like Us has had a record year in terms of growing organisational income. We have been exceptionally fortunate to enjoy the support of many companies, trusts and foundations, and individual donors, whose generosity has ensured that we have been able to continue meeting the needs of LGBT+ young people during an especially difficult time.

#### **Charitable Trusts and Foundations**

During the year, we were supported by the following trusts and foundations: National Lottery Community Fund, Wellington Management UK Foundation, Paul Hamlyn Foundation, Esmée Fairbairn Foundation, Garfield Weston Foundation and the Kreitman Foundation.

#### **Corporate Donations and Sponsorship**

Our corporate partners have continued to support Just Like Us in a number of ways, including:

Support of our Ambassador programme - BlackRock, Legal & General, Ascential, Baker Mckenzie, and OC&C Strategy Consultants. Travers Smith provided financial support towards our mentoring programme for ambassadors.

Sponsorship of School Diversity Week - Facebook and JP Morgan generously sponsored School Diversity Week this year.

Pride Limited Edition partnerships - Kiehl's and Eylure released limited edition versions of one of their best-selling lines during pride month, with a proportion of proceeds donated to Just Like Us.

#### **In Kind Support**

Just Like Us would like to express its sincere thanks to British Land, which has continued to provide JLU with rent-free office space during the year. We would also like to thank Salesforce for providing pro bono consultancy support and are grateful to Travers Smith for their ongoing legal support.

#### **Individual Donors**

Membership of our major donor initiative, the Founders' Circle, has continued to grow; and we are fortunate to receive a significant number of donations from members of the public in support of our programmes supporting LGBT+ young people.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

---

#### Reserves policy

At 31 August 2021, total reserves were £376,311 (2020: £294,631). Of these, restricted funds were £14,865 (2020: £18,886) and general funds were £361,446 (2020: £275,745).

The Trustees regularly review the reserves policy. Historically, the policy was to hold general funds equivalent to 6 months' expenditure. Having reviewed the policy during the year, this was revised to hold a higher level of reserves equivalent to 12 months' expenditure to provide financial safety for the transition of the new Chief Executive and as a buffer against the economic uncertainty of Covid-19.

#### FUTURE PLANS

Despite Covid-19 Just Like Us has continued to thrive. We intend to build on this momentum over the next few years, strengthening our team and internal processes while reaching more young people than ever before.

#### The Ambassador Programme

In 2021/22 Just Like Us will be reviewing our ambassador programme, developing robust evaluation and feedback structures to ensure it continues to meet the needs of a new and diverse cohort of LGBT+ young people. We will aim to train more than 200 young people.

#### School Diversity Week

Over the next year our aim is to further increase the reach of School Diversity Week, reaching schools representing 3.4 million young people. For the first time sign up and access to resources will both be managed by our new website, streamlining the process. We also intend for the first time to provide at least one resource (and in many cases more) in every single subject at every single key stage. We will also be developing our primary offer, ensuring we are working towards our goal of making our offer for primary schools at least as strong as our offer for secondary schools.

#### Pride Groups

In 2021/22 we will be seeking additional funding to expand the pride groups programme rapidly. We will learn from our peers in the United States, who have achieved significant coverage with GSAs and use that learning to develop our programme here in the UK.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust.

#### Charity constitution

Just Like Us is a Charitable Incorporated Organisation, registered on 18 January 2016 and is governed by a board of trustees who meet regularly during the year. Last year, there were no subcommittees.

#### Recruitment and appointment of new trustees

In the year to 31 August 2021, the charity was managed by a board of trustees who were selected on the basis of their strong commitment to the charitable objectives and their diverse skill set.

When selecting trustees, Just Like Us aims to ensure there is a broad range of relevant skills. Trustees are appointed after interviews with existing trustees and formal induction to ensure that they understand our vision, mission and values. Trustees are subject to Disclosure and Barring Service checks where applicable.

JUST LIKE US

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

---

**Induction and training of new trustees**

Trustees are provided with a clear role description outlining their responsibilities. When they join the Board, Trustees are introduced to the other members and paid staff. They are encouraged to acquaint themselves with our policies and procedures, strategic plan and budget, and Constitution. Trustees are actively encouraged to take up relevant training and development to fulfil their role and responsibilities to Just Like Us.

**Key management remuneration**

Remuneration for the key personnel is derived by benchmarking the role with a view to paying the market rate. The benchmarked salaries are reviewed and agreed by the trustees.

**Diversity**

Just Like Us is committed to the diversity of our workforce, volunteers and beneficiaries. We believe that we have a duty to represent the communities we seek to serve. Just Like Us aims to conduct an annual review to address underrepresentation.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1165194

**Principal address**

10 Snow Hill  
London  
EC1A 2AL

**Trustees**

C Paouros  
M Davies  
D J Gerring (Chair)  
G Bowen  
R Smith

**Independent Examiner**

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Approved by order of the board of trustees on 16/03/2022 and signed on its behalf by:



.....  
D J Gerring - Trustee

---

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JUST LIKE US**

---

**Independent examiner's report to the trustees of Just Like Us**

I report to the charity trustees on my examination of the accounts of Just Like Us (the Trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



David Stansfield  
**ACCA**  
Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Date: 11/05/2022

JUST LIKE US

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.8.21 Total funds £	Period 1.1.20 to 31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	408,636	128,962	537,598	199,356
Other trading activities	3	<u>7,910</u>	<u>-</u>	<u>7,910</u>	<u>7,900</u>
<b>Total income</b>		416,546	128,962	545,508	207,256
<b>EXPENDITURE ON</b>					
Raising funds	4	38,148	15,000	53,148	46,283
Charitable activities	5	292,699	117,981	410,680	164,609
<b>Total resources expended</b>		<u>330,847</u>	<u>132,981</u>	<u>463,828</u>	<u>210,892</u>
<b>NET INCOME/(EXPENDITURE)</b>		85,699	(4,019)	81,680	(3,636)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>275,745</u>	<u>18,886</u>	<u>294,631</u>	<u>298,267</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>361,446</u></u>	<u><u>14,865</u></u>	<u><u>376,311</u></u>	<u><u>294,631</u></u>

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

The notes form part of these financial statements

JUST LIKE US

BALANCE SHEET  
31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	10	32,400	-	32,400	-
Tangible assets	11	<u>3,883</u>	<u>-</u>	<u>3,883</u>	<u>2,040</u>
		36,283	-	36,283	2,040
<b>CURRENT ASSETS</b>					
Debtors	12	12,258	-	12,258	322
Cash at bank		<u>326,204</u>	<u>14,865</u>	<u>341,069</u>	<u>303,203</u>
		338,462	14,865	353,327	303,525
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(13,299)</u>	<u>-</u>	<u>(13,299)</u>	<u>(10,934)</u>
<b>NET CURRENT ASSETS</b>					
		<u>325,163</u>	<u>14,865</u>	<u>340,028</u>	<u>292,591</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>361,446</u>	<u>14,865</u>	<u>376,311</u>	<u>294,631</u>
<b>NET ASSETS</b>					
		<u>361,446</u>	<u>14,865</u>	<u>376,311</u>	<u>294,631</u>
<b>FUNDS</b>					
	14				
Unrestricted funds				361,446	275,745
Restricted funds				<u>14,865</u>	<u>18,886</u>
<b>TOTAL FUNDS</b>					
				<u>376,311</u>	<u>294,631</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/03/2022 and were signed on its behalf by:



.....  
D J Gerring - Trustee

The notes form part of these financial statements

JUST LIKE US

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2021

---

	Notes	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>76,718</u>	<u>12,453</u>
Net cash provided by operating activities		<u>76,718</u>	<u>12,453</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(36,000)	-
Purchase of tangible fixed assets		<u>(2,852)</u>	<u>(2,204)</u>
Net cash used in investing activities		<u>(38,852)</u>	<u>(2,204)</u>
<hr/>			
<b>Change in cash and cash equivalents in the reporting period</b>		37,866	10,249
Cash and cash equivalents at the beginning of the reporting period		<u>303,203</u>	<u>296,748</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>341,069</u></u>	<u><u>303,203</u></u>

The notes form part of these financial statements

JUST LIKE US

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2021

---

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	81,680	(3,636)
<b>Adjustments for:</b>		
Depreciation charges	4,612	164
(Increase)/decrease in debtors	(11,938)	13,770
Increase in creditors	<u>2,364</u>	<u>2,155</u>
<b>Net cash provided by operations</b>	<u>76,718</u>	<u>12,453</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20 £	Cash flow £	At 31.8.21 £
<b>Net cash</b>			
Cash at bank	<u>303,203</u>	<u>37,866</u>	<u>341,069</u>
	<u>303,203</u>	<u>37,866</u>	<u>341,069</u>
<b>Total</b>	<u>303,203</u>	<u>37,866</u>	<u>341,069</u>

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

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

**Going concern**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity's fundraising efforts in the future.

The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £361,446, and a cash balance of £341,069. For this reason the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsider 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 received in advance of provision of events is deferred until criteria for income recognition are met.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

**1. ACCOUNTING POLICIES - continued**

On receipt, donated 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.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	2021	2020	2019
Raising Funds	12%	17%	16%
Charitable Activities	88%	83%	84%

**Intangible fixed assets**

Intangible fixed assets are initially measured at cost and subsequently measured at cost, net of amortisation and any impairment losses.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website development - 10% on cost

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Trusts and foundations	41,512	-	41,512	30,250
Corporate donations	202,255	-	202,255	66,872
Donations from individuals	52,618	-	52,618	76,036
Donations from schools	15,264	-	15,264	7,398
Grants	79,827	128,962	208,789	2,000
Gifts in kind	16,800	-	16,800	16,800
	<u>408,636</u>	<u>128,962</u>	<u>537,598</u>	<u>199,356</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Sponsorships	-	7,900
School talks	<u>7,910</u>	<u>-</u>
	<u>7,910</u>	<u>7,900</u>

4. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff costs	26,263	15,000	41,263	26,667
Fundraising	3,335	-	3,335	13,593
Other costs	495	-	495	-
Support costs (see note 6)	<u>8,055</u>	<u>-</u>	<u>8,055</u>	<u>6,023</u>
	<u>38,148</u>	<u>15,000</u>	<u>53,148</u>	<u>46,283</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

---

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Total 2021
	£	£	£
Promotion of equality and diversity	<u>355,169</u>	<u>55,511</u>	<u>410,680</u>

6. SUPPORT COSTS

	Total 2021	Total 2020
	£	£
Office and admin costs	16,561	20,662
Professional services	26,120	4,237
Computer and website	5,347	176
Insurance	1,267	-
Bank charges	637	-
Amortisation of website	3,600	-
Depreciation of fixtures and fittings	1,012	164
Accountancy fees	<u>9,022</u>	<u>4,874</u>
	63,566	30,113

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

---

8. STAFF COSTS

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
Wages and salaries	312,698	135,028
Social security costs	28,021	14,356
Pension costs	<u>15,115</u>	<u>7,867</u>
	<u>355,834</u>	<u>157,251</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31.8.21	Period 1.1.20 to 31.8.20
Programme and admin staff	<u>9</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	168,470	30,886	199,356
Other trading activities	<u>7,900</u>	<u>-</u>	<u>7,900</u>
<b>Total</b>	176,370	30,886	207,256
<b>EXPENDITURE ON</b>			
Raising funds	46,283	-	46,283
Charitable activities	139,217	25,392	164,609
<b>Total</b>	<u>185,500</u>	<u>25,392</u>	<u>210,892</u>
<b>NET INCOME/(EXPENDITURE)</b>	(9,130)	5,494	(3,636)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	284,875	13,392	298,267
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>275,745</u>	<u>18,886</u>	<u>294,631</u>
<b>10. INTANGIBLE FIXED ASSETS</b>			
<b>COST</b>			Website £
Additions			<u>36,000</u>
<b>AMORTISATION</b>			
Charge for year			<u>3,600</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021			<u>32,400</u>
At 31 August 2020			<u>-</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

---

11. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 September 2020	2,204
Additions	<u>2,852</u>
At 31 August 2021	<u>5,056</u>
<b>DEPRECIATION</b>	
At 1 September 2020	164
Charge for year	<u>1,009</u>
At 31 August 2021	<u>1,173</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>3,883</u>
At 31 August 2020	<u>2,040</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Trade debtors	12,258	240
Prepayments and accrued income	<u>-</u>	<u>82</u>
	<u>12,258</u>	<u>322</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Trade creditors	5,400	2,155
Taxation and social security	187	-
Other creditors	<u>7,712</u>	<u>8,779</u>
	<u>13,299</u>	<u>10,934</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

14. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	275,745	85,701	361,446
<b>Restricted funds</b>			
Blackrock	8,886	(8,886)	-
Marsh Ambassador Programme	5,000	(5,000)	-
CAST	5,000	(5,000)	-
Wellington Management UK	-	2,083	2,083
Paul Hamlyn Foundation	-	10,000	10,000
National Lottery Community Fund	-	2,782	2,782
	<u>18,886</u>	<u>(4,021)</u>	<u>14,865</u>
<b>TOTAL FUNDS</b>	<u>294,631</u>	<u>81,680</u>	<u>376,311</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	416,546	(330,845)	85,701
<b>Restricted funds</b>			
Blackrock	-	(8,886)	(8,886)
Marsh Ambassador Programme	-	(5,000)	(5,000)
CAST	-	(5,000)	(5,000)
Wellington Management UK	25,000	(22,917)	2,083
Paul Hamlyn Foundation	30,000	(20,000)	10,000
Nicholas Berwin Trust	15,000	(15,000)	-
National Lottery Community Fund	44,119	(41,337)	2,782
LGBT+ Consortium NET Fund	9,798	(9,798)	-
Catalyst	5,045	(5,045)	-
	<u>128,962</u>	<u>(132,983)</u>	<u>(4,021)</u>
<b>TOTAL FUNDS</b>	<u>545,508</u>	<u>(463,828)</u>	<u>81,680</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

## 14. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	284,875	(9,130)	275,745
<b>Restricted funds</b>			
Blackrock	3,392	5,494	8,886
Marsh Ambassador Programme	-	5,000	5,000
CAST	-	5,000	5,000
Wellington Management UK	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>13,392</u>	<u>5,494</u>	<u>18,886</u>
<b>TOTAL FUNDS</b>	<u>298,267</u>	<u>(3,636)</u>	<u>294,631</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,370	(185,500)	(9,130)
<b>Restricted funds</b>			
Blackrock	8,886	(3,392)	5,494
Marsh Ambassador Programme	5,000	-	5,000
CAST	5,000	-	5,000
Wellington Management UK	7,500	(17,500)	(10,000)
Travers Smith	2,000	(2,000)	-
Fidelity International	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
	<u>30,886</u>	<u>(25,392)</u>	<u>5,494</u>
<b>TOTAL FUNDS</b>	<u>207,256</u>	<u>(210,892)</u>	<u>(3,636)</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

---

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

**JUST LIKE US**

England & Wales - Charity number 1165194

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1165194

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020  
FOR  
JUST LIKE US



**just like us**

EMPOWERING LGBT+ YOUNG PEOPLE

---

**JUST LIKE US**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020**

---

	<b>Page</b>
<b>Chairman's Report</b>	1
<b>Report of the Trustees</b>	2 to 8
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Notes to the Financial Statements</b>	12 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

---

## JUST LIKE US

### CHAIRMAN'S REPORT FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### Introduction

In Just Like Us' fifth year of operation, the charity has continued to grow, refining our existing programmes and delivery and bringing us closer to our goal of reaching three in four schools by 2025. This report represents a short year from 1st Jan 2020 - 31st Aug 2020, put in place in agreement with the trustees to bring our reporting year in line with the academic year.

Soon after, the Covid-19 pandemic brought a number of challenges to our operations, moving the team to work from home, closing schools across the country and pushing us to review the way we deliver our programmes and reach young people. One of our most important stakeholder groups, school staff, was put under unprecedented pressure personally and professionally as they have struggled to educate young people during the national health crisis.

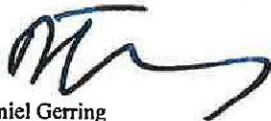
It became clear to us that in order to thrive during this period, we would have to ensure Just Like Us became part of the solution, rather than another thing for teachers to think about. We were also conscious of the enormous pressure on LGBT+ young people at this time, many of whom were at home with unsupportive families, unable to access their support networks or LGBT+ education of any kind. We reviewed all four of our main programmes with the aim of meeting the needs of both schools and young people in the new context, avoiding the temptation to wait until things got "back to normal".

In a quickly changing context, we needed to ensure that all our programmes could operate entirely in the online space. The first challenge was School Diversity Week, which took place just four months after lockdown began. We adapted our resources to ensure they were suitable for an audience of young people who were now at home and, in partnership with Facebook, delivered a series of masterclasses online, led by LGBT+ experts to reach an audience of young people at home for the first time. Despite the circumstances, School Diversity Week thrived, reaching schools representing almost 2 million young people in comparison with 1.4 million in 2019. The masterclasses were watched more than 10,000 times in the first week alone.

During this unfortunate time, many charities have also suffered from financial difficulty. Thanks to the backing of our supporters - the individuals, corporates, and foundations - Just Like Us looks set to emerge from this period in a financially and operationally stable position. We have replaced the losses to projected income from postponed events and earned income from school delivery with several Covid relief funds, ensuring we entered our new year in a position to meet the needs of young people and schools across the UK. I would also like to thank the school staff, young people, volunteers and the JLU team, who over the past year have shown a huge amount of flexibility and ingenuity in the way they have embraced our work. Without your support this year would have been impossible.

The academic year 2020-25 marks the first year of our new Five-Year Strategy: our aim is to support more LGBT+ young people in the UK, enable more schools to be places where LGBT+ young people can thrive and prepare JLU for our ambitious growth.

We look forward to building on our achievements in 2021, remaining tirelessly committed to building a world where LGBT+ young people grow up able to be themselves and thrive.



Daniel Gerring  
Chair of the trustees

JUST LIKE US

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020**

---

The trustees present their report with the financial statements of the charity for the period 1 January 2020 to 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Just Like Us' charitable objectives as declared in our Constitution are:

The promotion for the public benefit of equality and diversity and in particular discrimination on the grounds of sexual orientation and/or gender identity by:

- a. the elimination of prejudice and discrimination on the grounds of sexual orientation and/or gender identity in educational institutions;
- b. advancing education and raising awareness around lesbian, gay, bisexual and transgender (LGBT+) equality and diversity; and,
- c. promoting and supporting activities to build understanding and respect for LGBT+ young people among heterosexual or cisgender people.

The Trustees take action to monitor and ensure that the charity acts to further these objectives in all its activities.

The board of trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Vision and mission**

Just Like Us (JLU) is the LGBT+ charity for young people working for a world where LGBT+ young people live awesome lives.

Our mission is to empower young people to champion LGBT+ equality.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

##### **Ambassador programme**

For our Ambassador Programme, Just Like Us establishes hubs to recruit LGBT+ young people aged 18-25. In partnership with employers, we train our volunteers with the presentation and public speaking skills they need to maximize our impact in schools. We then build relationships with schools around our hubs, understand their needs, and connect them with our volunteers, who deliver talks and workshops that champion LGBT+ equality, bust stereotypes and combat homophobia, biphobia and transphobia. Follow-up lesson plans and support help schools build on these visits to embed lasting improvements in support for pupils on LGBT+ issues.

##### **Mentoring and training**

Whilst many LGBT+ young people feel able to come out at university, a staggering 6 in 10 go back into the closet in their first job. These experiences at school and in this vital transition can have a lifelong negative impact on LGBT+ young people's potential and wellbeing: drug use is seven times higher for LGB people than the general population, binge drinking is twice as common among gay and bisexual men, and substance dependency is significantly higher. Our mentoring scheme has gone from strength to strength, connecting LGBT+ young people with experienced LGBT+ professionals who provide one-to-one mentoring to help bridge the often difficult period from adolescence to adulthood.

##### **School Diversity Week**

School Diversity Week empowers schools to celebrate the importance of LGBT+ equality in education. Our partner schools use our free resource pack and online masterclasses, enabling teachers and pupils to become active allies, organising inclusive, informative and engaging activities which highlight why LGBT+ equality is everyone's issue. By uniting the whole school in the celebration of LGBT+ equality, LGBT+ pupils become confident in themselves and equip all pupils with the information and means to support them.

##### **Pride Groups**

Just Like Us trains teachers to support students in establishing and running Pride Groups. Pride Groups are student-led, school-based clubs for lesbian, gay, bisexual and transgender (LGBT+) students and allies (straight and, cisgender people who support LGBT+ equality) allies. That means anyone is welcome as long as they commit to the shared values of equality and inclusion promoted by the group. Just Like Us provides weekly resources and online support to help teachers and pupils create a space where LGBT+ and allies can socialise, provide peer-to-peer support and educate others about LGBT+ equality. Research has shown that these groups can improve the mental health and attainment of LGBT+ students while also reducing instances of homophobia, biphobia and transphobia in the school environment.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Ambassador Programme

In the short year of 2020, we have not yet trained our ambassador cohort (training takes place in October and November 2020). Due to the coronavirus, we have adapted all of our training to take place in the online space and, for the first time, trialled training outside of our usual hub areas with a group of trainee ambassadors from the island of Guernsey, who completed our training entirely online. The lessons from this project will be operationalised over the next year as we explore methods of recruiting and training ambassadors from outside our existing hub areas, ensuring that by 2025 our ambassador programme is able to reach the whole of the UK.

	2016	2017	2018	2019	2020
Ambassadors trained	48	71	97	1010	N/A

##### LGBTQ+ Young People

We continue to tackle the problem that 6 in 10 graduates go back into the closet in their first job by supporting LGBTQ+ young people to grow up confident in their identity.

Our Mentoring Programme, delivered in partnership with Travers Smith, pairs LGBTQ+ young people with experienced, senior LGBTQ+ professionals from diverse careers, for a long one-to-one mentoring relationship. JLU provides ongoing support to enable this mentoring relationship to thrive. This year the programme moved entirely online and participation in the programme increased by 140%.

We surveyed ambassadors in August 2020 (before the new MEAL framework was in place).

Survey showed:

- 78% of ambassadors are more confident in public speaking
- 84% are more confident or comfortable with their LGBTQ+ identity
- 81% are open with more people about their LGBTQ+ identity
- 63% feel more resilient or were experiencing greater wellbeing
- 76% felt more employable in terms of skills, experiences, achievements and connections
- 84% were likelier to start their next job as an openly LGBTQ+ person
- 73% are likelier to go for LGBTQ+ representation / leadership roles in their current or next workplace

We also received powerful testimony from volunteers about the impact volunteering has had on them personally:

"I am so privileged to have been able to be a part of this wonderful community. I will always be so thankful to JLU who have given me the opportunity to be the person I wanted to be when I was younger, to meet some inspirational, hardworking and passionate people."

"It is with a heavy heart that I write, not my parting words to JLU, but my parting words to the first programme that I started with JLU, and the one that opened my world to this amazing charity. Volunteering for Just Like Us has been one of the best decisions of my life."

"The satisfaction that maybe I changed one young person's vision of themselves and of life at school and after while being LGBTQ+ and that's amazing."

"It's made me a much more confident person in general, it helped with my anxiety massively and encouraged me to be myself and not be scared to speak up."

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### School Visits

This year school visits dropped sharply, with us unable to complete much of our face-to-face work due to the ongoing pandemic. We have now piloted ambassador visits over Zoom which are building momentum, but the context in schools at the moment has meant this has been slow. We anticipate a sharp return to form once schools are fully back and vaccination is more widely embedded.

	2016	2017	2018	2019	2020
Number of pupils	7,984	12,319	13,789	20,081	11,512

To support teachers in schools we work with, we have continued to grow our online forum for educators who champion LGBT+ equality. Managed by Just Like Us, the forum is a platform to provide peer-to-peer support for educators around a whole range of areas, from inclusive policies to lesson plans and activities. Membership at the end of August 2020 was c. 600.

#### School Diversity Week 2020

Despite the restrictive context 2020 provided, School Diversity Week was our largest and most successful yet. In partnership with Facebook and JP Morgan we brought School Diversity Week online, adapting our usual toolkit for teachers to enable them to deliver LGBT+ inclusion work at distance to an audience at home. We engaged with schools representing 1.97 million young people and launched "Masterclasses", an online series of classes, filmed by LGBT+ experts including Lady Phyll, Dr Ranj and Sacha Coward, delivering sessions on subjects that matter to them. The classes were watched more than 10,000 times in the first week.

Despite initially being a contingency measure, the success has prompted us to include masterclasses in future School Diversity Week plans

#### Pride Groups

This year we renewed and refreshed the Pride Groups Programme, creating an annual subscription offer for schools, including online training for teachers and bi-weekly resources aimed at supporting young people. The programme launched in September 2020.

#### Volunteers

This time period falls outside of our volunteer training period and as such we have not trained any new ambassadors between Jan-Aug 2020.

Thanks to the generosity of our supporters, the Just Like Us team grew to 7 F.T.E. staff at the end of 2020. Just Like Us has also benefited from volunteers who have aided us with the running of programmes, videography design of our resource materials and creation of our awareness raising campaigns. The Trustees would like to thank all those who volunteered their time and skills to help develop and implement our charitable programmes.

JUST LIKE US

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020**

---

**FINANCIAL REVIEW**

**Financial position**

The reporting period has been shortened to 31 August 2020 in order to be in line with the academic year. The accounts show a deficit of £3,636 during the 8 month period compared to a surplus of £132,482 in 2019. Income was £207,256 compared to £345,741 in 2019. Expenditure for the year was £210,892 which is an increase on the prior year when pro-rated.

During an incredibly challenging time, Just Like Us has been exceptionally fortunate to have been supported by a wide range of companies, trusts and foundations, and individuals, who have ensured that we have been able to continue delivering our services for the benefit of LGBT+ young people.

**Charitable Trusts and Foundations**

During the year, we were supported by the following trusts and foundations: Wellington Management UK Foundation, Kreitman Foundation, Woodward Charitable Trust, Edward Carpenter Trust and CAST.

**Corporate Donations and Sponsorship**

Legal & General, BlackRock, Baker Mckenzie, OC&C Strategy Consultants supported JLU through the Ambassador programme. Travers Smith enabled JLU to continue running our mentoring programme for ambassadors. We also received donations from Hg Capital, MUFG and Federated Hermes.

Facebook and JP Morgan generously sponsored our School Diversity Week in 2020. Henkel, Travers Smith and Fidelity International also made donations in support of the week and the development of our online masterclasses. JP Morgan also sponsored our Role Model Awards.

Kiehl's released a limited-edition partnership of their best-selling ultrafacial cream in aid of JLU.

**In Kind Support**

Just Like Us would like to express its sincere thanks to British Land, which has continued to provide JLU with rent-free office space during the year. We would also like to thank Salesforce for providing pro bono consultancy support to develop our database, to OC&C Strategy Consultants who supported us with the development of our new organisational strategy, and to J.P. Morgan's Force for Good team who developed our School Diversity Week digital toolkit. We are grateful to Travers Smith for their ongoing legal support.

**Individual Donors**

During this period, JLU launched a new major donor giving initiative, the Founders' Circle, and is very grateful to the individuals who signed up to support JLU. We were also very fortunate to receive a large number of donations from individuals whose generosity has helped Just Like Us reach so many young people in 2020.

**Reserves policy**

At 31 August 2020, total reserves were £294,631 (2019: £298,267). Of these, restricted funds were £18,886 and general funds £275,745.

The Trustees regularly review the reserves policy. Historically, the policy was to hold general funds equivalent to 6 months' expenditure. Having reviewed the policy during the year, this was revised to hold a higher level of reserves equivalent to 12 months' expenditure to provide financial safety for the transition of the new Chief Executive and as a buffer against the economic uncertainty of Covid-19.

## JUST LIKE US

### REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### **FUTURE PLANS**

Whilst Covid-19 has affected Just Like Us' income, the charity has taken measures to mitigate its impact by adapting programmes and fundraising to meet these unprecedented circumstances. These plans combined with our prudent reserves policy in 2019 make the Trustees confident in JLU's ability to weather the current crisis.

#### **The Ambassador Programme**

For our Ambassador Programme, in 2020/21 Just Like Us will build on our existing hub model while establishing new ways of recruiting ambassadors in non-hub areas. We plan to further develop the range of activities ambassadors complete, adding additional volunteering and development opportunities to create a more holistic volunteering experience, measuring both the efficacy of their volunteering and also the effect participation in our programmes has on their wellbeing.

#### **School Diversity Week**

Over the next year our aim is to further increase the reach of School Diversity Week, reaching schools representing 2.8 million young people. Learning from the adaptations we made in 2020 due to Covid 19, we will be keeping our online masterclasses and developing more resources for schools, ensuring we have a greater range of curricular resources in every key stage and subject.

#### **Pride Groups**

We will be relaunching our Pride Groups programme this September in a new subscription format, aiding to grow the numbers of groups that pay for participation. We will also be delivering online training to teachers and young people across the UK. We will still provide the programme at no cost for those who cannot afford it and aim to subsidise this through restricted funding for the programme.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust. Just Like Us is a Charitable Incorporated Organisation, registered on 18 January 2016 and is governed by a board of trustees who meet regularly during the year. Last year, there were no subcommittees.

#### **Recruitment and appointment of new trustees**

In the year to 31 August 2020, the charity was managed by a board of trustees who were selected on the basis of their strong commitment to the charitable objectives and their diverse skill set.

When selecting trustees, Just Like Us aims to ensure there is a broad range of relevant skills. Trustees are appointed after interviews with existing trustees and formal induction to ensure that they understand our vision, mission and values. Trustees are subject to Disclosure and Barring Service checks where applicable.

#### **Induction and training of new trustees**

Trustees are provided with a clear role description outlining their responsibilities. When they join the Board, Trustees are introduced to the other members and paid staff. They are encouraged to acquaint themselves with our policies and procedures, strategic plan and budget, and Constitution. Trustees are actively encouraged to take up relevant training and development to fulfil their role and responsibilities to Just Like Us.

#### **Key management remuneration**

Remuneration for the key personnel is derived by benchmarking the role with a view to paying the market rate. The benchmarked salaries are reviewed and agreed by the trustees.

JUST LIKE US

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Diversity**

Just Like Us is committed to the diversity of our workforce, volunteers and beneficiaries. We believe that we have a duty to represent the communities we seek to serve. Just Like Us aims to conduct an annual review to address underrepresentation.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1165194

**Principal address**

10 Snow Hill  
London  
EC1A 2AL

**Trustees**

C Paouros  
M Davies  
D J Gerring  
G Bowen  
R Smith (appointed 11.6.20)

**Independent Examiner**

Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Approved by order of the board of trustees on 17 May 2021 and signed on its behalf by:



.....  
D J Gerring - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JUST LIKE US**

---

**Independent examiner's report to the trustees of Just Like Us**

I report to the charity trustees on my examination of the accounts of Just Like Us (CIO) for the period 1 January 2020 to 31 August 2020.

**Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

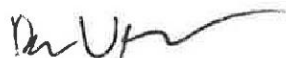
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Daniel Wilson  
FCCA  
Sedulo Accountants Limited  
Chartered Certified Accountants  
62-66 Deansgate  
Manchester  
M3 2EN

Date: 25/5/21

JUST LIKE US

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted funds £	Period 1.1.20 to 31.8.20 Total funds £	Year Ended 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		168,470	30,886	199,356	307,841
Other trading activities	2	<u>7,900</u>	<u>-</u>	<u>7,900</u>	<u>37,900</u>
<b>Total</b>		176,370	30,886	207,256	345,741
<b>EXPENDITURE ON</b>					
Raising funds		46,283	-	46,283	31,307
<b>Charitable activities</b>					
General		<u>139,217</u>	<u>25,392</u>	<u>164,609</u>	<u>181,952</u>
<b>Total</b>		<u>185,500</u>	<u>25,392</u>	<u>210,892</u>	<u>213,259</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,130)	5,494	(3,636)	132,482
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>284,875</u>	<u>13,392</u>	<u>298,267</u>	<u>165,785</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>275,745</u>	<u>18,886</u>	<u>294,631</u>	<u>298,267</u>

The notes form part of these financial statements

JUST LIKE US

**BALANCE SHEET**  
**31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.8.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,040	-	2,040	-
<b>CURRENT ASSETS</b>					
Debtors	7	322	-	322	14,968
Cash at bank		<u>284,317</u>	<u>18,886</u>	<u>303,203</u>	<u>296,748</u>
		284,639	18,886	303,525	311,716
<b>CREDITORS</b>					
Amounts falling due within one year	8	(10,934)	-	(10,934)	(13,449)
<b>NET CURRENT ASSETS</b>					
		<u>273,705</u>	<u>18,886</u>	<u>292,591</u>	<u>298,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>275,745</u>	<u>18,886</u>	<u>294,631</u>	<u>298,267</u>
<b>NET ASSETS</b>					
		<u>275,745</u>	<u>18,886</u>	<u>294,631</u>	<u>298,267</u>
<b>FUNDS</b>					
Unrestricted funds	9			275,745	284,875
Restricted funds				<u>18,886</u>	<u>13,392</u>
<b>TOTAL FUNDS</b>					
				<u>294,631</u>	<u>298,267</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2021 and were signed on its behalf by:

  
D J Gerring - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are reconsider 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 received in advance of provision of events is deferred until criteria for income recognition are met.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated 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.

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the same proportion as staff costs:

	2020	2019	2018
Raising Funds	20%	16%	11%
Charitable Activities	80%	84%	89%

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

1. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Going concern**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity's fundraising efforts in the future.

The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £275,745, and a cash balance of £303,243. For this reason the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2. OTHER TRADING ACTIVITIES

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
	£	£
Sponsorships	<u>7,900</u>	<u>37,900</u>

## JUST LIKE US

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

---

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2020 nor for the year ended 31 December 2019.

##### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2020 nor for the year ended 31 December 2019.

#### 4. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
Programme and admin staff	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	282,852	24,989	307,841
Other trading activities	<u>37,900</u>	<u>-</u>	<u>37,900</u>
<b>Total</b>	<b>320,752</b>	<b>24,989</b>	<b>345,741</b>
<b>EXPENDITURE ON</b>			
Raising funds	31,307	-	31,307
<b>Charitable activities</b>			
General	<u>153,523</u>	<u>28,429</u>	<u>181,952</u>
<b>Total</b>	<b>184,830</b>	<b>28,429</b>	<b>213,259</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>135,922</b>	<b>(3,440)</b>	<b>132,482</b>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	148,953	16,832	165,785
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>284,875</u>	<u>13,392</u>	<u>298,267</u>
6. TANGIBLE FIXED ASSETS			Computer equipment £
<b>COST</b>			
Additions			<u>2,204</u>
<b>DEPRECIATION</b>			
Charge for year			<u>164</u>
<b>NET BOOK VALUE</b>			
At 31 August 2020			<u>2,040</u>
At 31 December 2019			<u>-</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.20	31.12.19
		£	£
Trade debtors		240	14,010
Prepayments and accrued income		<u>82</u>	<u>958</u>
		<u>322</u>	<u>14,968</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.20	31.12.19	
	£	£	
Trade creditors	2,155	-	
Other creditors	<u>8,779</u>	<u>13,449</u>	
	<u>10,934</u>	<u>13,449</u>	
9. MOVEMENT IN FUNDS			
	At 1.1.20	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	284,875	(9,130)	275,745
<b>Restricted funds</b>			
Blackrock	3,392	5,494	8,886
Marsh Ambassador Programme	-	5,000	5,000
CAST	-	5,000	5,000
Wellington Management UK	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>13,392</u>	<u>5,494</u>	<u>18,886</u>
<b>TOTAL FUNDS</b>	<u>298,267</u>	<u>(3,636)</u>	<u>294,631</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	176,370	(185,500)	(9,130)
<b>Restricted funds</b>			
Blackrock	8,886	(3,392)	5,494
Marsh Ambassador Programme	5,000	-	5,000
CAST	5,000	-	5,000
Wellington Management UK	7,500	(17,500)	(10,000)
Travers Smith	2,000	(2,000)	-
Fidelity International	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
	<u>30,886</u>	<u>(25,392)</u>	<u>5,494</u>
<b>TOTAL FUNDS</b>	<u>207,256</u>	<u>(210,892)</u>	<u>(3,636)</u>

JUST LIKE US

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	148,953	135,922	284,875
<b>Restricted funds</b>			
Blackrock	3,435	(43)	3,392
Wellington Management UK	-	10,000	10,000
Postcode Trust	<u>13,397</u>	<u>(13,397)</u>	<u>-</u>
	<u>16,832</u>	<u>(3,440)</u>	<u>13,392</u>
<b>TOTAL FUNDS</b>	<u>165,785</u>	<u>132,482</u>	<u>298,267</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	320,752	(184,830)	135,922
<b>Restricted funds</b>			
Blackrock	9,989	(10,032)	(43)
Wellington Management UK	15,000	(5,000)	10,000
Postcode Trust	<u>-</u>	<u>(13,397)</u>	<u>(13,397)</u>
	<u>24,989</u>	<u>(28,429)</u>	<u>(3,440)</u>
<b>TOTAL FUNDS</b>	<u>345,741</u>	<u>(213,259)</u>	<u>132,482</u>

**JUST LIKE US**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020**

---

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 August 2020.