

JUSTICE COLLABORATIONS

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 30 JUNE 2023

Charity number: 1187441

Company number: 12328192

CONTENTS	PAGE
Details	1
Report of the Trustees	
Constitution, Object and Public Benefit	2
Strategic objectives and achievements to date	2
Plans for the future	5
Financial Review	5
Statement of Trustees' Responsibilities	6
Risk Management	7
Governance	8
Trustees and Key Management	10
Independent Auditor's Report to the Trustees	11
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Accounts	18

DETAILS

PRINCIPAL OFFICE

15 Alfred Place
London
WC1E 7EB

CHARITY REGISTRATION NUMBER

1187441

COMPANY REGISTRATION NUMBER

12328192

PRINCIPAL PROFESSIONAL ADVISERS

AUDITOR

RSM UK Audit LLP
Davidson House
Forbury Square
Reading
RG1 3EU

BANKER

National Westminster Bank plc
3rd Floor
Cavell House
2A Charing Cross Road
London WC2H 0NN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

Constitution

Justice Collaborations is a company limited by guarantee (incorporated in England and Wales on 22 November 2019) and also a charity registered in England and Wales (registered on 17 January 2020).

Justice Collaborations is a wholly owned subsidiary of The Legal Education Foundation (charity number: 271297).

Objects

The objects of the Charity are, for the public benefit:

- To promote the advancement of legal education, the study of law in all its branches and the sound administration of law;
- To relieve poverty and other charitable need and to promote social inclusion by working with people who are socially excluded or who face discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, in particular but not exclusively by the provision of advice, counsel, assistance and representation to those who could not otherwise obtain such support; and
- To advance any other purposes recognised as charitable in England & Wales for the time being.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on Public Benefit when considering the charity's aims and objectives and in planning future activities. Details of how the charity will meet its public benefit obligations can be seen in the following sections of this report.

Strategic objectives and achievements to date

Justice Collaborations was formed in 2019 as a result of discussions between The Legal Education Foundation and a number of independent funders in the UK. The initial work of Justice Collaborations is the Justice Together Initiative (JTI) which has a 10-year strategy.

Our vision is that people who use the immigration system can access justice fairly and equally, so that they can get on with their lives.

Our mission is to build a community of people and organisations with diverse backgrounds, strengths, and experience to transform access to justice in the UK immigration system. Through grant-making and collaboration, we will connect lived experience, front-line advice and influencing strategies to create lasting change.

We will build a community bringing together lived and learned experience of the immigration system, frontline evidence and influencing strategies to work towards the following goals:

1. A fair, timely and accessible immigration system.
2. A more sustainably resourced immigration advice and legal system.
3. A more accessible, sustainable, collaborative and coordinated sector to strengthen and increase access to immigration advice and legal provision.

By the end of June 2023, grant awards of over £20 million had been committed or paid to the initiative by 23 funders and others are considering joining either by directly funding the initiative or by providing aligned funding.

Contributing funders now include: Paul Hamlyn Foundation, AB Charitable Trust, Baring Foundation, Barrow Cadbury Trust, Comic Relief, Joseph Rowntree Charitable Trust, Oak Foundation, Unbound Philanthropy, Trust for London, Tudor Trust, Metropolitan Migration Foundation, The Legal Education Foundation, the Greater London Authority, City Bridge Trust, Trust for London, Open Society Foundation, Treebeard Trust, the Blue Thread, This Day and others.

Grant-making policy for the Justice Together Initiative

In order to achieve the planned goals set out above, Justice Together makes grants to organisations for charitable activity in particular:

- **Advice and representation** - free or low-cost immigration legal advice and representation at OISC level 2 or above. Coordination between advice providers including referral pathways within a geographical area or issue.
- **Influencing** - work at either local or national level to improve access to justice for people in the UK immigration system. We particularly welcome applications from organisations that are led by people with lived experience of the immigration system.

The initiative is guided by its values and works to be open and transparent with applicants and organisations we fund (our grant partners), striving to make the grants process as straightforward as possible. For example, after each round, we have reviewed and improved the process following feedback from applicants (via anonymous survey), funders, the Grants Committee and staff.

Justice Together funding has been distributed through open grant rounds, phased across regions and devolved nations. Funding is initially for three years and includes costs of management support and staff care. We bring together our grant partners to work together on collective goals in what we are calling a ‘community of impact’, connecting regularly to share intelligence, tackle shared issues and build stronger action for change. We aim to fund in a way that seeks to bolster the health, dynamism, sustainability and influencing capacity of the sector.

Details of the awards made by 30 June 2023 are shown in note 10 to the financial statements.

Cost of Living

As a result of inflation and increased costs of living, we made additional payments to our existing grant partners in Autumn 2022. We did this in alignment with the Community Justice Fund and it was made possible by additional funding from The Legal Education Foundation, City Bridge Trust Comic Relief, Baring Foundation and Joseph Rowntree Charitable Trust. We continue to look for

additional ways that we and our funding partners can help our Grant Partners to manage increasing costs and the increased needs of the communities we support.

Impact of the conflict in Ukraine

After successfully raising additional funds in 2022 to respond to increased need resulting from the war in Ukraine, we have distributed these funds to organisations that are supporting Ukrainian people in the UK, such as the Work Rights Centre. This work is now integrated into our strategy and organisations delivering immigration advice and support and influencing as an important part of the infrastructure for the sector.

Anti-racism

Anti-racism is a core value for Justice Collaborations. It is a central part of the decisions we make about which organisations to fund and how we support our grant partners. We are members of the Funders for Race Equality Alliance. During the year, staff, Trustees and Grants Committee members completed our work with expert external facilitators to deepen our understanding of oppression, with a particular focus on racism, and to build the team's capacity to recognise, name and address inequity and injustice within our processes and practices. This has been an extremely helpful foundation for our ongoing journey towards becoming an anti-racist organisation. In the year ahead, we will work with our anti-racism working group to develop our anti-racism action plan. We will also strengthen the focus of our learning on anti-racism.

Lived experience

We believe that people affected by injustice are best able to identify and lead solutions. Our current work is focused on immigration so our priority has been on lived experience of the immigration system. Most of our Grants Committee have lived experience of the UK immigration system, alongside their extensive professional skills and learning. The Justice Together Initiative prioritises applications from lived experience-led organisations and encourages all grant partners to recruit staff with lived experience with our funding. We have offered guidance and support to do this. Of the 16 new influencing posts we have funded, 15 have lived experience of the immigration system. Of the 37 advice posts funded at OISC level 2 and above, 18 have lived experience of the immigration system.

Learning

Our learning partners, M2 Consultants produced an Impact Report, which is available on our website. We have also recruited new learning partners to work with us for the next six to nine months to review our learning plan and gather lessons from our grant partners.

Working with The Legal Education Foundation colleagues, we recruited a team of data consultants to work with the North East funded partnership to develop the way they collect and share data together. North East Law Centre and Justice First participated in the project, which finished in early 2023. Whilst they were not able to develop shared data sets, they found working with the consultants incredibly useful in thinking about how and why they collect data and developing new ways of presenting it.

We launched a (virtual) learning exchange between UK-based lawyers and organisers and US-based lawyers and organisers, to learn more about community lawyering. 14 people are part of the learning exchange, which matches people from the UK and US, so they can regularly meet and discuss

approaches to their work and provide peer-to-peer support. There are also structured meetings with the whole group at regular intervals.

We also continue to hold regular ‘community of impact’ events and in July 2023 we held our first in person event for all our grant partners. 81 people attended in total from across the UK. The event featured a series of workshops which included influencing, somatics practice, community organising and an open session covering topics such as power and recruitment and retention.

We also commissioned and launched research into the funding of immigration advice by Local Authorities across the UK. This research is informing our future approach to local influencing work.

Well-being

We have been working with Refugee Action to develop the toolkit and information around well-being. We also extended the invite to our grant partners to attend a series of wellbeing workshops run by Act, Build, Change. The bespoke well-being support package we funded the Black Wellbeing Collective to run for racialised people working in the immigration sector, was extremely well-received. As a result, we will be running this again later in the year. Attendees fed back that they particularly appreciated the peer-to-peer support element of the programme, and we are exploring how we can continue to fund the connections made.

Plans for the future

Justice Together completed its open grants rounds, with grants made to advice partnerships in the East Midlands, South West and East of England. In the year ahead, our grant-making focus will be on renewals for 3-year grants made in 2020/1 but we will also make a small number of proactive grants where we identify gaps. In addition, we will:

- Work with grant partners to refine and prioritise our influencing strategy.
- Build on the research mapping Local Authority funding of immigration advice to influence more local authorities to support these services.
- Expand our pilot of well-being support to staff supported by the initiative.
- Learn from and build on our pilot support to two grant partners on developing their approach to anti-racism.
- Raise the balance of funds for the next three-five years of the Justice Together initiative.

Financial Review

Results for the year

The Financial Statements for the year are set out on pages 15 to 25. These show the award of restricted grants of which £8,053k have been defined as meeting the criteria for recognition in this financial year.

The total level of Reserves as at 30 June 2023 is £6,556k (30 June 2022 £2,671k), all of which are restricted funds. The period over which incoming grants are expended ranges from 1 to 5 years. Costs incurred in the year, including grants awarded, totalled £4,168k (2022: £4,478k) all of which have been charged against the restricted funds received.

Principal funding sources

The source of funds for Justice Collaborations is grants. Grants awarded to the charity in the current year are listed in note 2 to the financial statements.

Reserves Policy

Justice Collaborations maintains reserves which the Board of trustees deem appropriate for its effective operation. All of the charity's reserves are treated as restricted as they relate to the Justice Together Initiative, which is currently the only programme run by Justice Collaborations.

The charity has received commitments from funders which can be used to fund staffing costs, other running costs and a programme of grant awards over a number of years.

The trustees will ensure that the charity has sufficient reserves to cover the costs of maintaining the grants it has awarded to completion. Additionally, the trustees will continue to review the level of grant awards to ensure that they meet the requirements of funders' grant agreements and the strategic objectives of the JTI.

At 30 June 2023 the reserves stood at £6,556k.

Cash Flow and Cash Levels

In the year to 30 June 2023, a total of £4,730k (2022: £3,968k) of grant income was paid to the charity by funders. The cash balance at 30 June 2023 was £6,123k (2022: £5,427k).

When considering the level of grant awards in each round the Board takes into account the available funds and the commitments made by funders.

Statement of Trustees' Responsibilities

The charity trustees (who are also the directors of Justice Collaborations for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom accounting standard (United Kingdom general accepted accounting practise). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity company and of the incoming resource and application of resources, including the income and expenditure of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles and the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention of fraud and other irregularities.

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

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- The trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Risk Management

Overall

The trustees are responsible for identifying, managing and monitoring the risks facing the organisation and for mitigating these risks so as to arrive at an acceptable risk appetite.

A Risk Register is maintained that lists and ranks all identified risks via a traffic light system. The register shows gross and net risk for each identified item of risk, mitigations which are already in place and identifies any further action required and who is responsible for that action.

The trustees review the risk register at every meeting.

The three greatest risks in each key area are considered to be:

Operational	Inadequate cyber security protections in place lead to data corruption/loss, introduction of malware/ransomware, and data protection breaches.
External	Significant changes occur in the constitutional, legislative and/or regulatory environment in which the Foundation operates that restricts our ability to deliver our strategic objectives
Governance	Trustee body does not reflect diversity in terms of skills, protected characteristics or lived expertise which leads to poor decision making and loss of credibility

Governance

Trustees and trustee recruitment

The ultimate control of Justice Collaborations is held by The Legal Education Foundation which is the sole Member.

The trustees normally meet four times during the year, with additional meetings taking place if necessary. The trustees devote each meeting to considering strategic issues in addition to receiving update reports from senior management.

The first trustees of the charity were appointed in November 2019.

The Board is currently comprised of:

- one trustee of The Legal Education Foundation,
- the chief executive of The Legal Education Foundation, and
- two independent trustees.

Recruitment of additional trustees from The Legal Education Foundation is planned for the end of 2023.

The independent trustees were appointed following a formal recruitment and interview process.

Trustees' powers and responsibilities are documented in the Articles of Association of Justice Collaborations.

The trustees take steps to ensure that they work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions. They can access independent professional advice, such as legal or financial advice, at the charity's expense if needed.

Justice Together Initiative Grants Committee

The grants committee is formed of three trustees together with three paid external members who have personal experience of the immigration system. The Committee meets at least twice a year.

The trustees and those who served as such at any time during the financial year, together with details of their Committee memberships as at the date of the approval of these financial statements, 29th September 2023, are shown on page 10.

Induction and training of Trustees

New trustees are provided with an induction programme during which they have the opportunity to meet with the key management and the Secretary, they are also made aware of:

- The responsibilities of trustees.
- The organisation's constitution.
- The committees and decision-making processes.
- The plan for meeting the charity's Object.

The current trustees were recruited at the time of the formation of the Charity based on the skills needed. However, as the charity further develops its strategy and grant giving programme, the skills of the Board will be reviewed and training provided where required.

Charity Governance Code

Justice Collaborations is committed to best practice in governance. The Trustees have adopted the main policies of its parent charity which includes a formal review of compliance with the Charity Governance code, by The Legal Education Foundation's Finance, Audit and Risk Committee. The results of the latest review confirmed that the charity continues to comply with the Charity Governance Code.

The charity continually reviews ways to improve its governance and focusses on the areas of the code where this can best occur.

The Legal Education Foundation's Governors have supported the senior management in the creation of a diversity, equity and inclusion working group. The activities of this group are reported to the Governors' Board meetings and to the charity's Board and will support the objective of continuing to improve governance practice in this area in line with the revised Diversity section of the Code.

The Justice Together initiative has been developed with a commitment to equity and human rights, inclusion and anti-racism at its core. It has a dedicated Anti-Racism Working Group and is working with an expert consultant.

Conflicts of Interest

Justice Collaborations has adopted its parent's (The Legal Education Foundation) Conflicts of Interest Policy which requires trustees, executives, external committee members and advisers to declare any interest which could give rise to conflict of interest. They are required to exempt themselves from all relevant decisions which may involve a transaction with a related party or in which they may have a conflict of interest although they can take part in general discussion on the area concerned at trustees' meetings.

A register of interests is maintained and relevant conflicts are declared at each Board and Committee meeting.

Fundraising

Justice Collaborations has not entered into contracts with central or local government to deliver services. It does not raise funds from the public and therefore has not subscribed to any fundraising standards or scheme for fundraising regulation. However, the charity is committed to good fundraising practice.

The trustees are aware of the regulations, and have nothing further to disclose under the provisions of section 13 of the Charities (Protection and Social Investment) Act 2016.

Auditors

RSM UK Audit LLP had indicated its willingness to continue in office.

Remuneration

The remuneration of staff was based on market rates for the roles at the time of recruitment. Subsequent annual salary reviews are recommended to the parent charity's Nominations and Remuneration Committee.

TRUSTEES AND KEY MANAGEMENT

The trustees, who are also the Directors of the company, and those who served as such at any time during the financial year, together with details of their Committee memberships as at 29th September 2023 are as follows:

	Date appointed	Leaving date	JTI grants committee
Jennifer Ang	18/12/19		Chair
Jacqueline Broadhead	18/12/19		Y
Alison Pickup	18/12/19	30/9/22	
Paddy Sloan - Chair	01/06/21		
Matthew Smerdon	18/12/19		

Three external paid members of the grants committee were appointed on 15th September 2020: Dylan Fotoohi, Dami Makinde and Ali Torabi.

Key Management Personnel

The trustees consider the Board of Trustees, and the senior management team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

The senior management team comprises two senior staff from The Legal Education Foundation, Rachael Takens-Milne and Jake Lee, who bring strategic grant-making, policy and operations expertise, and the most senior staff member of the Justice Together team.

A recharge is made from The Legal Education Foundation to Justice Collaborations to cover the cost of their staff time spent on the operation of the charity.

Acknowledgements

The Trustees would like to acknowledge their thanks to the charity's funders, staff and the external members of the grants committee who have shown great commitment to the vision and values of the Justice Together Initiative, particularly in a year where the conflict in Ukraine and the cost of living crisis have had such an impact on us all, and the organisations that we support.

Approved by the Board of Trustees on 29th September 2023 and signed on its behalf by:


 PSloan (Oct 6, 2023 12:22 GMT+1)

Paddy Sloan
Chair

INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES OF JUSTICE COLLABORATIONS

Opinion

We have audited the financial statements of Justice Collaborations (the ‘charitable company’) for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 30 June 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company’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. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on pages 6 to 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011 and the charitable company's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls and recognition of donation income as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business challenging judgments and estimates and reviewing recognition of donation income in line with the SORP criteria.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kerry Gallagher

KERRY GALLAGHER (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

Chartered Accountants

Davidson House

Forbury Square

Reading

Berkshire

RG1 3EU

Date 31 October 2023

Statement of Financial Activities

	Note	2023 Restricted £'000	2023 Total £'000	2022 Restricted £'000	2022 Total £'000
Incoming from:					
Donations and Legacies	2	8,053	8,053	1,687	1,687
Total Incoming Resources		8,053	8,053	1,687	1,687
Expenditure on:					
Charitable activities	5	4,168	4,168	4,478	4,478
Total	5	4,168	4,168	4,478	4,478
Net Income					
Reconciliation of funds		3,885	3,885	(2,791)	(2,791)
Total funds brought forward	9	2,671	2,671	5,462	5,462
Total funds carried forward	9	6,556	6,556	2,671	2,671

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 25 form part of these financial statements.

Balance Sheet as at 30 June 2023

	Note	30 June 2023 £'000	30 June 2022 £'000
Current assets			
Debtors	7	6,438	3,129
Cash at bank and in hand		6,123	5,427
		<u>12,561</u>	<u>8,556</u>
Creditors due within one year	8	3,875	3,586
Net current assets		<u>8,686</u>	<u>4,970</u>
Total assets less current liabilities		8,686	4,970
Creditors due after more than one year	8	2,130	2,229
Net assets		<u>6,556</u>	<u>2,671</u>
Funds			
Restricted Funds	9	6,556	2,671
Total Funds		<u>6,556</u>	<u>2,671</u>

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

Approved and authorised for issue by the Board of Trustees on 29th September 2023, and signed on its behalf by:

PSloan
 PSloan (Oct 6, 2023 12:22 GMT+1)

Paddy Sloan
 Chair of Trustees

Jennifer Ang
 Jennifer Ang (Oct 8, 2023 18:57 GMT+1)

Jennifer Ang
 Trustee

The notes on pages 18 to 25 form part of these financial statements.

Statement of Cash Flows for the year ended 30 June 2023

	2023	2022
	£'000	£'000
Cash flows from operating activities:		
Net Income	3,885	(2,791)
Adjustments for:		
(Increase)/Decrease in debtors	(3,309)	2,259
Increase in Creditors	120	2,772
Cash generated from operations	(3,189)	2,240
Change in cash and cash equivalents in the reporting period	696	2,240
Cash and cash equivalents at the beginning of the reporting period	5,427	3,157
Cash and cash equivalents at the end of the reporting period	6,123	5,427

The notes on pages 18 to 25 form part of these financial statements.

NOTES TO THE ACCOUNTS

1. Accounting Policies

a Principal policies and assessment of going concern

The Financial Statements of the charity, registered in England and Wales, which is a public benefit entity under FRS 102, are prepared under the historical cost convention and in accordance with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102), the 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 United Kingdom and Republic of Ireland (FRS102) (second edition effective January 2019) and the Charities Act 2011 and Companies Act 2006.

The financial statements cover the year ended 30 June 2023. The legal status of Justice Collaborations is that of a company limited by guarantee and a registered charity.

Going concern

The trustees have reviewed the Charity's forecasts and projections covering a period that exceeds twelve months from the date of signing these financial statements and based on the levels of available cash, commitments made by funders and having taken into account economic conditions, the trustees are satisfied that the Charity has adequate resources to continue in operation for the foreseeable future. Accordingly, the going concern basis has been used in preparing these financial statements.

Judgements and key sources of estimation uncertainty

When preparing the financial statements management consider whether they have been required to make critical judgements, estimates and assumptions that affect the amounts reported. No such judgements or estimations of uncertainty have been required in the preparation of these financial statements.

Fund accounting

Restricted funds are subjected to restrictions on their expenditure declared by the donor. The charity currently runs one programme, the Justice Together Initiative, and all funds awarded and expenditure to date relate to that programme, therefore all income and expenditure is reported as being restricted funds.

b Income

Donation and Legacy income comprises restricted funds received from external donors for specific programmes as disclosed in note 2. This income is recognised when the organisation is entitled to the income, receipt is probable and the amount can be reliably measured.

c Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

The costs under this heading are further split between Grants, Grant making and Research, Other direct costs and Governance in Note 5. Staff costs are allocated to these subheadings based on an estimate of time spent on each activity by the Charity's staff.

Grants are charged to the Statement of Financial Activities when the award is communicated to the recipient and thereby a constructive obligation arises.

Grant making and research costs include costs of research commissioned and/or carried out by the Charity and an allocation of staff time spent on grant awarding and monitoring.

Other direct costs include office expenses, IT and website development, and travel costs.

Governance costs include costs of audit fees and costs associated with the functions of the trustees and the cost of the external legal and other advisors to the trustees.

d Pension costs

The pension costs, in 2022, represent the contributions made to personal pension schemes for staff members. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

e Fund accounting

The Charity currently has only one type of fund for which it is responsible and which requires separate disclosure:

Restricted funds

Donations or legacies received, or income arising from such, which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the Charity.

f Value Added Tax

Expenditure is stated gross of irrecoverable value added tax. Justice Collaborations is in a VAT group headed by The Legal Education Foundation.

g Taxation

The company is a registered charity and, as such, for taxation purposes, is entitled to exemption from United Kingdom taxation under the Income and Corporation Taxes Act 1988 and may recover income tax incurred on its investment income.

h Related party transactions

Material transactions with related parties are disclosed in the notes to these financial statements. The Charity's policy is for trustees, executives and advisers to declare their interest and exempt themselves from all relevant discussions and decisions which may involve a transaction with a related party or in which there may have a conflict of interest. Details of related party transactions are included in note 3 and note 11.

i Financial Instruments

The only financial instruments held by the Charity constitute payables and receivables. These are categorised as 'basic' in accordance with Section 11 of FRS 102 and are initially recognised at transaction price. These are subsequently measured at transaction price less any impairment.

2. Income

	2023 £'000	2022 £'000
Voluntary income:		
Grants	8,053	1,687
	8,053	1,687

Incoming grants are all allocated to restricted funds and all relate to the Justice Together Initiative, the sole programme currently run by the charity.

3. Transactions with Trustees and Connected Persons

One trustee claimed expenses or received remuneration in the year £533(2022: £nil)

Expenditure in the period includes £235k (2022: £59k) of staff costs recharged by the parent charity, The Legal Education Foundation. Of this total £84k was in relation to staff considered to be part of Justice Collaborations key management personnel (2022: £20k). The Legal Education Foundation awarded, and paid, a grant of £1,265k to Justice Collaborations in the year to 30 June 2023 (2022: £250k).

4. Net Income

	2023 £'000	2022 £'000
Net Income for the year is stated after charging:		
Fees payable for services provided by the auditor and the auditor's related entities (including irrecoverable VAT):		
Auditor's remuneration:		
RSM UK Audit LLP	16	15
Other services:		
Preparation of tax return	-	1

5. Analysis of Total Expenditure

	Staff Costs £'000	Other £'000	Total 2023 £'000	Total 2022 £'000
Charitable activities				
Grants	-	3,718	3,718	4,174
Grant making and Research	-	353	353	165
Other Direct costs	(5)	56	51	100
Governance	-	41	41	39
	-	4,168	4,168	4,478

6. Staff costs

	2023 £'000	2022 £'000
Wages and Salaries	(5)	102
Social Security costs	-	12
Pension costs – Defined Contribution	-	24
	-	138

No employees earned in excess of £60,000 per annum, including their taxable benefits, in the year ended 30 June 2023 or the period ended 30 June 2022.

The average number of employees in 2023 was £nil (2022: 3) and the average full-time equivalent number of employees was 0 (2022: 3).

From July 2022 employees became employees of The Legal Education Foundation and their costs are recharged to Justice Collaborations (see Note 3).

Remuneration of Key Personnel

Key Management Personnel are deemed to comprise the trustees, two senior staff from The Legal Education Foundation and the Head of Justice Together Initiative (JTI).

The aggregate remuneration in the current year, including pension benefits, for Key Management Personnel was £nil (2022: £78k).

Details of the total Foundation staff costs recharged to Justice Collaborations are included in Note 3.

7. Debtors

	2023	2022
	£'000	£'000
Prepayments and accrued income	6,438	3,129
	6,438	3,129

8. Creditors

Creditors due within one year

	2023	2022
	£'000	£'000
Amounts owed to parent company	92	14
Grants payable	3,719	3,137
Other creditors	4	374
Tax and Social security	-	4
Accruals	60	57
	3,875	3,586

Creditors due in more than one year

	2023	2022
	£'000	£'000
Grants payable	2,130	2,299
	2,130	2,299

9. Funds

All incoming grants are treated as restricted as they relate to the Justice Together Initiative programme. The periods over which the above grants are receivable range from 2 to 5 years and are restricted to the Justice Together initiative which is currently Justice Collaborations' only programme.

2023	£'000
	Restricted funds
At 1 July 2022	2,671
Total Income	8,053
Total Expenditure	(4,168)
As at 30 June 2023	6,556

2022	£'000
	Restricted funds
At 1 July 2021	5,462
Total Income	1,687
Total Expenditure	(4,478)
As at 30 June 2022	2,671

10. Grant awards

Organisation	Advice and Representation	Influencing	Total
	£000s	£000s	£000s
East Midlands	600		600
Community Advice and Law Service	450		450
New Europeans UK	150		150
London	40		40
EERC	20		20
Work R Centre	20		20
East of England	350		350
One Stop Advice & Training Centre	100		100
GYROS (Great Yarmouth Refugee Outreach Support)	250		250
National		770	770
Reunite Families		20	20
Asylos		20	20
Institute for Public Policy Research (IPPR)		158	158
Focus on Labour Exploitation		220	220
Citizens UK		352	352
South West	500		500
Bristol Law Centre	500		500

Wales	400		400
Asylum Justice	400		400
West Midlands	475		475
Coventry Asylum and Refugee Action Group (CARAG)	50		50
The Refugee and Migrant Centre: Black Country and Birmingham	425		425
Cost of Living awards to existing grantees	210	104	314
Development grants	19		19
Norfolk Community Law Service	19		19
Infrastructure - National	250		250
Asylum Aid	250		250
Total	2844	874	3718

11. Related Party transactions

Transactions with the parent Charity, The Legal Education Foundation, are disclosed in note 3.

Grantee	Trustee	Relationship to grantee	Grant awarded in the year £'000s	Balance at 30.6.23 £'000s
JustRight Scotland	J Ang	Director	-	35
Settled*	J Ang	Trustee	13	147
Public Law Project	A Pickup	Legal Director**	-	129
Asylum Aid	A Pickup	Director	250	211
			263	487

R Takens-Milne, a member of the senior management of Justice Collaborations and employee of The Legal Education Foundation is also a Trustee of Women for Refugee Women. A grant of £150k was awarded to that organisation in the year ended 30 June 2021. An additional cost of living award of £8k was made in the year ended 30 June 2023. The balance outstanding at 30 June 2023 was £83k.

J Lee, a member of the senior management of Justice Collaborations and employee of The Legal Education Foundation is also an employee of Unbound Philanthropy. Unbound Philanthropy awarded a grant of £240k to Justice Collaborations in the year ended 30 June 2022.

* In addition to the figures above, a grant was awarded to Asylum Welcome in the year ended 30 June 2022. The grant is a partnership with a number of other organisations, including Settled. The share of the funding which will be passed on to Settled over the three years of the grant is £73k. An additional cost of living award of £19k was made to Asylum Welcome in the year ended 30 June 2023.

** A Pickup is no longer a Director of Public Law Project but was at the time the grant application was approved.

None of the above trustees or management took part in any discussions or decisions regarding a grant to a party to whom they are Related.

The information provided in this note relates to transactions in the financial year. The conflicts of interest policy, which is followed for all transactions and grant award decisions, is detailed on page 9.

12. Parent Organisation and Ultimate Controlling Party

The trustees regard The Legal Education Foundation, a registered charity incorporated in England and Wales by Royal Charter (charity registration number: 271297), as the Company's parent organisation and ultimate controlling party. According to the register kept by the Company, The Legal Education Foundation, as the sole member has a 100% interest in Justice Collaborations Limited as at 30 June 2023. The Legal Education Foundation is the largest and smallest body to consolidate the financial statements of the Company.

Principal purposes and activities of The Legal Education Foundation

The Object of The Legal Education Foundation, as set out in its Royal Charter, is: *'To promote the advancement of legal education and the study of law in all its branches, and the sound development and administration of law'.*

It has a vision of a society that fosters the principles of justice and fairness, where people understand and use law to bring about positive change and to prevent harm and where public systems and structures uphold the rule of law.

Its main activity is that of grant-making and its current strategy is based around the following three key programmes:

Stronger Sector: Training and support for a thriving social justice legal sector

Fairer Systems: Transparency, accountability and the protection of rights

Smarter Justice: An enduring commitment to learning and evidence in the justice system.

A copy of the parent organisation's consolidated financial statements can be obtained by writing to Secretary at 15 Alfred Place, London, WC1E 7EB.











Final JC ARA 2023 - v5.0 FINAL

Final Audit Report

2023-10-08

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