

REGISTERED COMPANY NUMBER: 08261562 (England and Wales)
REGISTERED CHARITY NUMBER: 1207777



Alliance for Youth Justice

Annual Report

**Report of the trustees and unaudited financial statements for the year ended 31
December 2024**

Accounts independently examined by Grant Harrod Lerman Davis LLP - Chartered Accountants

Alliance for Youth Justice, Bootstrap Company, The Print House, 18-22 Ashwin Street, London E8 3DL
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Charity number: 1207777 | Company No: 08261562

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The Alliance for Youth Justice

Report of the Trustees for the year ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

Reference and administrative details

Registered Company number 08261562 (England and Wales)

Registered Charity number 1207777

Registered office Bootstrap Company, The Print House, 8-22 Ashwin Street,
London, E8 3DL

Trustees Chris Bath
Tony Book
Shadae Cazeau
Joanne Cecil (resigned 28.3.2024)
Anne-Marie Day
John Drew
Ahmed Ibrahim (resigned 10.10.2024)
Ian Langley
Emmanuel Onapa
Melvin Riley (resigned 28.3.2024)
Lesley Tregear (Chair)

**Chief Executive Officer and
Company Secretary** Jess Mullen

Independent Examiner Jeremy Harrod FCCA
Grant Harrod Lerman Davis LLP - Chartered Accountants
1st Floor, Healthaid House, Marlborough Hill, Middlesex, HA11UD

Approved by order of the board of trustees on 16 May 2025 and signed on its behalf by:



Lesley Tregear
Chair

Foreword

Lesley Tregear, Chair of Trustees

We are delighted to share the Alliance for Youth Justice's Annual Report for 2024, our first as a registered charity. This milestone marks a significant step in our journey to drive positive change for children in the youth justice system, guided by our 2023-2025 strategy, "Reimagining Youth Justice."

2024 was a year of transition and growth, both within our organisation and in the wider landscape we navigate. The arrival of a new government brought with it a renewed sense of possibility – a chance to improve systems, services and support for children and truly reimagine and reshape the youth justice system.

We continue to pursue systemic change drawing on our cornerstones: the invaluable practice expertise of our members, the powerful voices of young people with lived experience of the youth justice system, robust evidence and our deeply held values. Together, we crafted "Setting the Agenda," a briefing for the new government, outlining a clear vision for a holistic, child-centred approach. This vision prioritises prevention and early intervention, focusing on four key policy priorities: Keeping Children Safe, Racial Justice, Custody as a Last Resort, and the creation of a dedicated Department for Children.

Our strength lies in our collective voice. By drawing on and platforming our members expertise, amplifying youth voice, sharing robust evidence, and facilitating collaboration, we create an impact far greater than any individual effort.

Jo Cecil, Melvin Riley, and Ahmed Ibrahim stepped down as trustees this year. On behalf of the board, I thank them for their time and contributions. We also said goodbye to Pippa Goodfellow, who stepped down as Chief Executive Officer in April 2024. Pippa's vision and leadership were instrumental in transforming the Standing Committee for Youth Justice into the Alliance for Youth Justice, expanding our reach and impact. We were thrilled that, just before her departure, our application for charitable status was approved, a testament to her hard work. We were equally delighted to welcome Jess Mullen as our new Chief Executive Officer, confident that her passion and expertise will guide us into this exciting new chapter as a registered charity.

Finally, I extend our deepest thanks to our incredible members, our inspiring youth advocates, our generous funders, our dedicated staff, and my fellow trustees. Your support and commitment fuel our mission to build a society that promotes social justice and enables all children to fulfil their potential. We are truly grateful for your partnership on this journey.



Lesley Tregear, Chair of Trustees

Lesley Tregear

Chair of Trustees

Objectives and Activities

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing aims and objectives and planning future activities. Through the pursuit of our mission to build a society that promotes social justice and enables all children to fulfil their potential our activities aim to stop costly cycles of harm and offending that impact children, their families and wider communities.

Charitable Objects

The Alliance for Youth Justice (AYJ) aims to benefit the public by achieving our aims as set out in our constitution. These are:

- The promotion of the sound administration of the law and the promotion of human rights for children (as set out in the Universal Declaration of Human Rights, the United Nations Convention on the Rights of the Child and other relevant United Nations Conventions and Declarations) in the youth justice sector in England and Wales, in particular but not exclusively, by:
 - 3.1.1 the provision of education and training in the youth justice sector, of stakeholders and of the public; and
 - 3.1.2 conducting and disseminating research into children and young people's involvement with and experiences of the youth justice system, and the causes of children and young people offending;
- The prevention of crime for the public benefit by working to support the youth justice system in its principal aim of preventing offending by children and young people including by educating, raising awareness and conducting and disseminating research.

Vision

A society that promotes social justice and enables all children to reach their full potential.

Mission

We advocate for and with children to drive positive change in youth justice.

Purpose

We bring together the expertise of our members and provide ways for them to collectively shape decision-making.

The Alliance for Youth Justice works to improve youth justice in England and Wales, for the benefit of children, young people, and society.

We do this by:

- ***Increasing understanding and knowledge, offering advice and raising awareness***
Promoting widespread understanding about the underlying causes of children coming to the attention of the criminal justice system through research, education and training, awareness-raising and advising the agencies responsible.
- ***Promoting and advocating for the human rights of children at risk of entering, or within, the youth justice system, and monitoring its performance against these standards***
A distinct, child-focused system that upholds rights and promotes wellbeing.
- ***Challenging all forms of discrimination affecting children at risk of entering, or within, the youth justice system***
Recognising that children face a range of personal and structural disadvantages which must be addressed throughout their lives to ensure that they are treated fairly.
- ***Promoting a focus on child-centred approaches and positive long-term outcomes***
Advocating for systems, services and support focused on enabling children at risk of entering, or within, the youth justice system, to reach their full potential.

- **Working to reduce the criminalisation of children and end child imprisonment**
Promoting maximum diversion from the formal criminal justice system and deprivation of liberty only ever as a last resort.
- **Facilitating meaningful participation in influencing policy**
Providing ways for children, young people and the organisations supporting them to shape decision-making.

Strategic objectives 2022-2025

1. Improve systems, services, and support
2. Develop evidence-based solutions
3. Strengthen our membership
4. Amplify young people's voices
5. Be a more effective organisation

Values

Collaborative: as an alliance, we believe that our collective influence is far greater than the sum of its parts. Our network is underpinned by a collaborative approach and aims to develop new partnerships to further our objectives. We recognise that there is not a level playing field when it comes to delivery of services.

Child-centred: we amplify the views of children and young people and centre their interests, rights, and wellbeing. Rather than promoting a particular service or intervention, we press for change in the best interests of children and young people. We recognise difference and that not all under 18's are impacted in the same way and that racial disproportionality exists in criminal justice system.

Anti-discrimination: we work to ensure that equity and anti-discrimination informs all thinking about youth justice and our own work as an alliance. We recognise the impact of discrimination and stand up against the oppressive structures, attitudes and actions that create disadvantage in society.

Credible: our work is informed by robust research, data, and analysis. We work with our networks to develop the evidence-base to inform long-term solutions, rooted in the experience of our members and the children and young people they work with.

Independent: we believe in the importance of speaking truth to power and holding the government to account. We do not accept government funding or deliver government-commissioned work. We recognise the lack of trust that many of our communities have in institutions that have continued to fail them.

Tenacious: strongly committed to our principles, we have courage in advocating for change and we don't give up. Our principles around anti-racism and youth justice are non-negotiable.

Cornerstones

The Alliance for Youth Justice is a membership organisation encompassing a range of organisations, as well as working with associates and children and young people, to bring together our cornerstones of **practice expertise, youth voice, research and evidence** with our values. At the end of the reporting year we had 83 members and 12 associates. A full list of current members can be found at <https://www.ayj.org.uk/our-members>. Phase one of our youth advocates project came to an end during the year and we have since been fundraising for phase 2 as well as working through our members to ensure our work is informed by the voices of children and young people.

Our activities, achievement and performance in 2024

Improving systems, services and support

Setting the agenda for the new government

Leading up to the general election, we proactively established relationships across the political spectrum. Drawing on our members' expertise, insights from our young advocates, and robust research, we co-produced policy priorities for the incoming government. Post-election, we launched our briefing 'Setting the Agenda', and effectively engaged with new ministers and their officials, to advocate for these crucial priorities.

- We have used the opportunity presented by the government's Young Futures Programme to pursue our keeping children safe priority. We convened and connected our members and associates working across this issue, to ensure a coherent voice to government focussing on prevention, early intervention and support over enforcement and punitive approaches.
- We have urgently pressed the new government for a racial justice strategy to address the structural racism and cumulative discrimination experienced by children in the youth justice system.
- In our engagement with the Youth Justice Minister, the Youth Custody Service and the Independent Review of Girls in Custody we have unwaveringly called for government to ensure that custody is only ever used as a last resort and to commit to the closure of Young Offender Institutions (YOIs) and Secure Training Centres (STCs) and put in place a long term ambitious strategy to enable this.



Supporting our membership

In 2024 our membership grew to 83, with a diverse range of organisations represented including large charities advocating for children and young people, criminal justice campaigning organisations, organisations specialising in participation and youth work, those delivering services in youth custody or in partnership with youth justice services in the community and grassroots organisations working in their communities to meet the needs of children and young people.



Connecting our members

Across the year we curated four members' meetings providing opportunities for members to engage with decision makers, share their own good practice and learning, and hear about new research and insights.

We established our expert groups focused on each of our co-produced policy priorities, to convene members to share and collaborate and to ensure that our influencing is informed by their expertise. We also brought members and decision makers together throughout the year on a variety of key issues.

Sharing information, platforming members and amplifying voice

Through our regular newsletters we have shared our work, our members news, and updates about the wider youth justice landscape with 234 individuals working across our membership and 764 wider stakeholders.

Across the year we published four blogs highlighting work to support children transitioning from the youth to adult justice systems and work to support Black and racially minoritised children who are over represented and experience cumulative discrimination and disadvantage in their journeys to and through the justice system. We platformed the work of our members Wipers CIC and Joint Enterprise Not Guilty by Association (JENGbA) highlighting the vital work of organisations led by and for racially minoritised people.

We published comment on a variety of external reports and policy developments many of which expressed our deep concern about the state of conditions in YOIs and STCs, including the use of solitary confinement and concerns about vulnerable children at Wetherby YOI, and demanded the closure of these failing institutions.

Our reports and positions on youth custody and the need for a child first approach throughout the justice system, as well as the report of our Young Advocates were covered in the sector and national press by Children and Young People Now, the Guardian, the Spectator and Russell Webster.

Develop Evidence Based Solutions

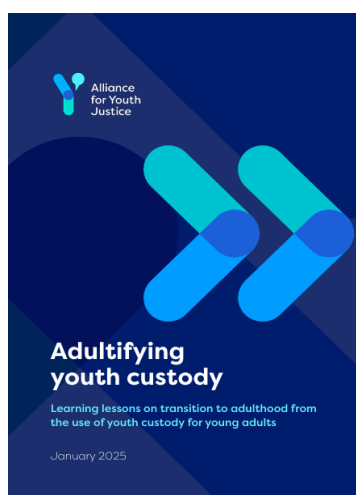
Through our Barrow Cadbury Funded project on young people in transition in the criminal justice system we produced two briefings:

Bridging gaps and changing tracks: Supporting racially minoritised young people in the transition to adulthood in the criminal justice system

Explores how racially minoritised young people experience particularly destabilising transitions due to deficits in support before and after turning 18.

It highlights the crucial role the 'by and for' voluntary and community sector plays in addressing these shortfalls, arguing for reforms to better facilitate and fund the sector's involvement in racially minoritised young people's lives.

Adultifying youth custody: Learning lessons on transitions to adulthood from the use of youth custody for young adults



Explores the impact of the significant increase in young adults held in the children's secure estate across 2023 and 2024 on both under and over 18s. It highlights the questions this raises around the purpose and future of youth custody, and the lessons learnt for custody for young adults.

Both briefings draw from an evidence review; interviews and consultation sessions with children and young people, workshops and expert seminars bringing together professionals from the criminal justice sector, voluntary and community sector, including specialist organisations led by and for Black and racially minoritised communities; academia and legal representatives; visits and meetings with practitioners and civil servants.

Amplify young people's voices

Young Advocates project

The Young Advocates project was led by children and young people aged 13–21 with lived experience of the youth justice system who want to be part of a movement to drive positive change, delivered in partnership with Leaders Unlocked with the generous support of BBC Children in Need.

In April we published the Young Advocate's second report presenting findings and recommendations from engagement with 90 children and young people across England and Wales, exploring the routes into the justice system for young people, compared to pathways out and away from it and focusing on criminalisation, policing, and intervention and diversion.



Working with and through our members to embed youth voice in our work

We were delighted to be able to work with our member organisation Kinetic Youth Limited to engage with 50 children and young people in custody to inform our work. We have drawn on the insights gathered from the children and young people we spoke to in our *Adultifying youth custody* briefing and our evidence submission to the Justice Select Committee's Inquiry into resettlement and rehabilitation and their views and experiences will continue to inform our future work as well.

Be a more effective organisation

Becoming a registered charity

Following a significant transformative programme of work to create a more sustainable and effective organisation and to clarify and communicate the charitable purposes of our work, we were delighted that our work for the public benefit was recognised through the gaining of charitable status in April.

Welcoming our new Chief Executive Officer

In May, Jess Mullen joined as our new CEO bringing twenty years' experience working in the voluntary sector to challenge systemic injustice, including 12 years leadership in the criminal justice sector. Her understanding of the criminal justice system, knowledge of organisations working across the sector and deep commitment to justice reform and challenging racism and discrimination place her in an excellent position to lead the AYJ into its next chapter as a registered charity.

Becoming an anti-racist, anti-oppressive organisation

In September our CEO joined a cohort of charity leaders participating in a year long learning programme, convened and facilitated by ACEVO and Voice4Change and led and delivered by the Social Justice Collective, to support the voluntary sector to go further and faster in its work to become anti racist. The learning from this programme is informing our efforts to put our value of anti-discrimination into practice, considering how we can be anti-racist and anti-oppressive in all our work.

Trustee skills audit and recruitment

During the year three trustees retired or stepped down. We undertook an audit of trustee skills and experience as well as of the diversity of the board before launching a recruitment campaign to recruit new members.

Our work for the next 12 months

Looking to 2025 we will ensure that we maximise the opportunity presented by the changes in government and continue to work with our members to pursue progress across our three policy priorities during 2025:

Keeping children safe: We will continue to engage with the government to understand and influence the Youth Futures Programme and other forthcoming legislation such as the Police and Crime Bill that will have an impact on keeping children safe.

Racial justice: In February 2025 the Youth Justice Minister announced at an AYJ member's meeting that the Ministry of Justice will develop a plan to tackle racial disparity in the youth justice system, a step we have long advocated for. We welcome this while being cautious in our optimism. Years of sector-wide efforts and numerous reports have consistently highlighted the systemic racism and cumulative discrimination across the criminal justice system, yet progress has been slow and inadequate. During 2025, to ensure meaningful change, we will collaborate closely with our members and partners, particularly those led by and for Black and racially minoritised communities, to hold government to account in delivering concrete actions that produce tangible impact.

Custody as a last resort: We will begin work to gather further evidence to highlight how the current use of custody violates the United Nations Convention on the Rights of the Child principles of custody as a last resort and for the shortest possible time and will continue to urgently demand the closure of Youth Offending Institutions and Secure Training Centres.

We will contribute further to the evidence base on children transitioning to adulthood within the justice system. The final phase of our Barrow Cadbury Funded project on young people in transition to adulthood in the criminal justice system will focus on safeguarding examining how the justice system responds to Child Criminal Exploitation and how this changes as children turn 18.

We are awaiting the outcome of a funding bid to resource phase 2 of our young advocates project in 2025, ensuring that youth voice is a central part of our movement to drive change in the youth justice system. Alongside this we will further explore how we can work with and through our members to embed youth voice in our work, outside of specifically funded programmes.

In 2025 the staff team will be further strengthened by the recruitment of a Communications and Engagement Manager to expand our reach and amplify member and youth voices.

We will also elect and induct new trustees to our board bringing further skills in organisational governance, charity finance and strategic influencing and aiming to increase the representation of AYJ members on the board. Recruitment will also aim to address the under representation of people who are racially minoritised, from working class or intermediate socio-economic backgrounds, aged 18-34, have lived experience of the youth justice system and are female on the board.

2025 will be the final year of delivery of our current strategy and so we will undertake a programme of work reviewing our progress towards its aims and considering how we might refresh our direction and activity over the next three years to build on our progress and have even greater impact. This will include incorporating the learning from the Further Faster anti-racism learning programme we are participating in to consider how we can go further towards becoming a transformative anti-oppressive organisation.

Structure, governance and management

Our governance

The charity is controlled by its governing document, a deed of trust, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

In April 2024 the Alliance for Youth Justice became a registered charity as well as a company limited by guarantee which we have operated as since 2012, originally as the Standing Committee for Youth Justice, changing our name to the Alliance for Youth Justice in 2020. The articles of association were adopted at our AGM held on 28 March 2024.

The charity is governed by a Board of Trustees. Trustees are elected at the Annual General Meeting. Trustees delegate day-to-day running of the charity to the Chief Executive Officer who manages and supports a small team of 1.6 staff. The Chief Executive Officer reports on operational performance through the Chair and financial performance through the Treasurer and financial sustainability subcommittee to the Board. At each board meeting Trustees consider financial and fundraising reports, a risk register and progress towards the AYJ business plan.

The Board currently has two permanent subcommittees:

- Finance Sustainability Committee
- Equity, Diversity and Inclusion Committee

All subcommittees operate under terms of references approved by the Board. They meet quarterly and feed into board meetings.

Remuneration policy

Remuneration policy is guided by the need to attract and retain the skills and experience required for the running of the organisation, fairness in the context of the market and affordability. The AYJ is proud to support the Living Wage. Pay is reviewed annually and any increases determined by affordability and financial sustainability, the retail and consumer price indexes and the level of other pay settlements. Pay reviews are recommended by the Chief Executive Officer and subject to approval by the board.

Financial Review

Financial performance

The results for the year ending 31 December 2024 are set out in the attached Financial Statements on page 12.

Total income for the year was £147,260 (2023: £218,323). Expenditure for the year was £144,039 (2023: £206,245). The surplus for the year was thus £3,221 (2023 surplus: £12,078). The Fund balances carried forward at 31 December 2024 totalled £102,708 (2023: £99,487) of which £80,367 were unrestricted as to use (2023: £57,085).

Reserves policy

The AYJ aims to maintain free unrestricted reserves of three months and will take steps to achieve this:

- to provide a level of working capital that protects the continuity of its core work;
- to provide a level of funding for unexpected opportunities;
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The board of trustees review the above criteria annually with reference to the AYJ's strategy and annual plan and determine the target level of free reserves to meet these.

Fundraising

The charity did not engage external support for fundraising during the year. No complaints have been received in respect of the charity's fundraising activities during the financial year.

Funders and supporters

We are extremely grateful to all our funders whose generosity allowed us to deliver our work in 2024:



Independent Examiner's Report to the Trustees of The Alliance for Youth Justice

Independent examiner's report to the trustees of The Alliance for Youth Justice ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed by:

262DD0BCF0214FB...

Jeremy Harrod FCCA

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date 5/28/2025

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		115,000	20,000	135,000	209,530
Charitable activities					
Charitable activities		<u>12,260</u>	<u>-</u>	<u>12,260</u>	<u>8,793</u>
Total		<u>127,260</u>	<u>20,000</u>	<u>147,260</u>	<u>218,323</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>103,978</u>	<u>40,061</u>	<u>144,039</u>	<u>206,245</u>
NET INCOME/(EXPENDITURE)		23,282	(20,061)	3,221	12,078
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,085</u>	<u>42,402</u>	<u>99,487</u>	<u>87,409</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>80,367</u></u>	<u><u>22,341</u></u>	<u><u>102,708</u></u>	<u><u>99,487</u></u>

The notes form part of these financial statements

Balance Sheet

31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	5	4,075	-	4,075	1,653
Cash at bank		<u>78,006</u>	<u>22,341</u>	<u>100,347</u>	<u>100,881</u>
		82,081	22,341	104,422	102,534
CREDITORS					
Amounts falling due within one year	6	<u>(1,714)</u>	-	<u>(1,714)</u>	<u>(3,047)</u>
NET CURRENT ASSETS		<u>80,367</u>	<u>22,341</u>	<u>102,708</u>	<u>99,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,367</u>	<u>22,341</u>	<u>102,708</u>	<u>99,487</u>
NET ASSETS		<u>80,367</u>	<u>22,341</u>	<u>102,708</u>	<u>99,487</u>
FUNDS	7				
Unrestricted funds				80,367	57,085
Restricted funds				<u>22,341</u>	<u>42,402</u>
TOTAL FUNDS				<u>102,708</u>	<u>99,487</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2025 and were signed on its behalf by:



Lesley Tregear - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

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.

Taxation

The charity is exempt from corporation 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.

2. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Trustees are not remunerated. £1,093 was reimbursed for directly incurred travel expenses and room hire for meetings to five trustees.

3. Staff costs

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

	2024	2023
Employees	<u>2</u>	<u>2</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	1

The notes form part of these financial statements

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

4. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,000	140,530	209,530
Charitable activities			
Charitable activities	<u>8,793</u>	<u>-</u>	<u>8,793</u>
Total	<u>77,793</u>	<u>140,530</u>	<u>218,323</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>74,556</u>	<u>131,689</u>	<u>206,245</u>
NET INCOME	3,237	8,841	12,078
RECONCILIATION OF FUNDS			
Total funds brought forward	53,848	33,561	87,409
TOTAL FUNDS CARRIED FORWARD	<u>57,085</u>	<u>42,402</u>	<u>99,487</u>

5. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	3,700	420
Other debtors	<u>375</u>	<u>1,233</u>
	<u>4,075</u>	<u>1,653</u>

6. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,714</u>	<u>3,047</u>

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

7. Movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	57,085	23,282	80,367
Restricted funds			
Paul Hamlyn Foundation Youth Fund	2,750	(2,750)	-
Barrow Cadbury Trust	29,353	(10,012)	19,341
Garden Court	3,000	-	3,000
Children in Need	<u>7,299</u>	<u>(7,299)</u>	<u>-</u>
	<u>42,402</u>	<u>(20,061)</u>	<u>22,341</u>
TOTAL FUNDS	<u>99,487</u>	<u>3,221</u>	<u>102,708</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,260	(103,978)	23,282
Restricted funds			
Paul Hamlyn Foundation Youth Fund	-	(2,750)	(2,750)
Barrow Cadbury Trust	20,000	(30,012)	(10,012)
Children in Need	<u>-</u>	<u>(7,299)</u>	<u>(7,299)</u>
	<u>20,000</u>	<u>(40,061)</u>	<u>(20,061)</u>
TOTAL FUNDS	<u>147,260</u>	<u>(144,039)</u>	<u>3,221</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	53,848	3,237	57,085
Restricted funds			
Esme Fairbairn Foundation emergency grant	469	(469)	-
Paul Hamlyn Foundation Youth Fund	2,533	217	2,750
Barrow Cadbury Trust	7,475	21,878	29,353
Garden Court	-	3,000	3,000
Children in Need	<u>23,084</u>	<u>(15,785)</u>	<u>7,299</u>
	<u>33,561</u>	<u>8,841</u>	<u>42,402</u>
TOTAL FUNDS	<u>87,409</u>	<u>12,078</u>	<u>99,487</u>

The notes form part of these financial statements

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

7. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,793	(74,556)	3,237
Restricted funds			
Esme Fairbairn Foundation emergency grant	-	(469)	(469)
Agenda Alliance (Lloyds Bank Foundation)	3,850	(3,850)	-
Paul Hamlyn Foundation Youth Fund	33,000	(32,783)	217
Barrow Cadbury Trust	54,080	(32,202)	21,878
Garden Court	3,000	-	3,000
Children in Need	<u>46,600</u>	<u>(62,385)</u>	<u>(15,785)</u>
	<u>140,530</u>	<u>(131,689)</u>	<u>8,841</u>
TOTAL FUNDS	<u>218,323</u>	<u>(206,245)</u>	<u>12,078</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	53,848	26,519	80,367
Restricted funds			
Esme Fairbairn Foundation emergency grant	469	(469)	-
Paul Hamlyn Foundation Youth Fund	2,533	(2,533)	-
Barrow Cadbury Trust	7,475	11,866	19,341
Garden Court	-	3,000	3,000
Children in Need	<u>23,084</u>	<u>(23,084)</u>	<u>-</u>
	<u>33,561</u>	<u>(11,220)</u>	<u>22,341</u>
TOTAL FUNDS	<u>87,409</u>	<u>15,299</u>	<u>102,708</u>

Notes to the Financial Statements - continued for the year ended 31 December 2024

7. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,053	(178,534)	26,519
Restricted funds			
Esme Fairbairn Foundation emergency grant	-	(469)	(469)
Agenda Alliance (Lloyds Bank Foundation)	3,850	(3,850)	-
Paul Hamlyn Foundation Youth Fund	33,000	(35,533)	(2,533)
Barrow Cadbury Trust	74,080	(62,214)	11,866
Garden Court	3,000	-	3,000
Children in Need	<u>46,600</u>	<u>(69,684)</u>	<u>(23,084)</u>
	<u>160,530</u>	<u>(171,750)</u>	<u>(11,220)</u>
TOTAL FUNDS	<u><u>365,583</u></u>	<u><u>(350,284)</u></u>	<u><u>15,299</u></u>

The purposes of the funds are as follows:

Paul Hamlyn Youth Fund

To support a programme of lobbying and campaigning for reform of the youth justice system and to significantly develop the organisation.

Barrow Cadbury Trust

To improve young people's experiences of the transition from youth to adult justice services

Esme Fairbairn Foundation Emergency grant

An additional grant, in response to the rising cost of living, to help the work already funded by Esme Fairbairn Foundation to continue.

Garden Court

To support the creation of a membership internship.

Agenda (Lloyds)

To support the delivery of the Young Women's Justice Project

Children in Need

To support the delivery of the Young Advocates Project

8. Related party disclosures

There were no related party transactions for the year ended 31 December 2024.

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	135,000	209,530
Charitable activities		
Subscriptions	<u>12,260</u>	<u>8,793</u>
Total incoming resources	147,260	218,323
EXPENDITURE		
Charitable activities		
Wages	120,296	143,737
Project costs	<u>9,095</u>	<u>44,149</u>
	129,391	187,886
Support costs		
Management		
Travel and meeting costs	230	1,721
Website and email hosting cost	1,644	2,082
Rent	2,748	1,848
Other office costs	<u>916</u>	<u>902</u>
	5,538	6,553
Governance costs		
Insurance	572	520
Board and company costs	2,985	4,857
Bookkeeping costs	1,455	1,177
Legal fees	2,498	4,552
Accountancy and legal fees	<u>1,600</u>	<u>700</u>
	<u>9,110</u>	<u>11,806</u>
Total resources expended	<u>144,039</u>	<u>206,245</u>
Net income	<u><u>3,221</u></u>	<u><u>12,078</u></u>

This page does not form part of the statutory financial statements