

**Coram Children's
Legal Centre Limited**

**Annual Report and Financial
Statements**

31 March 2021

Company Limited by Guarantee
Registration Number
01520787 (England and Wales)

Charity Registration Number
281222

Contents

Reports

Reference and administrative information	1
Chair's statement	2
Trustees' report	3
Independent auditor's report	19

Financial statements

Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Principal accounting policies	27
Notes to the financial statements	32

Appendix

Comparative statement of financial activities	38
Comparative notes to the financial statements	39

Reference and administrative information

Trustees	Celia Dawson (Chair) Christopher Brown (Treasurer) Jamie Burton Jonathan Portes Kerry Smith Carol Storer
Senior Management Team	Dr Carol Homden CBE - Group CEO Professor Dame Carolyn Hamilton - Director of International Programmes and Research Rosalyn Akar Grams - Managing Director of Legal Practice and Children's Rights
Secretary	Dr Carol Homden CBE
Company registration number	01520787 (England and Wales)
Charity registration number	281222
Registered office	Wellington House 4 th Floor 90-92 Butt Road Colchester England CO3 3DA
Website	www.childrenslegalcentre.com
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Barclays Bank plc 9 High Street Colchester Essex CO1 1DA National Westminster Bank plc 332 High Holborn London WC1V 7PS

Statement from the Chair

This year children and young people have experienced exceptional challenge to their access to education and services. As courts, local authorities and agencies have worked to adapt to the demands of the pandemic, the consequences have been felt in delays in proceedings, loss of support services and increased risks.

As a leading children's rights organisation, CCLC has worked to rise to this challenge, continuing to deliver all services and growing capacity to provide specialist advice and representation to children, families and professionals and enhance access to justice in the UK and around the world.

There were again more than 2 million unique users of our Child Law Advice website, which developed additional resources to provide information on the changing guidance in relation to the pandemic – from attending school to contact arrangements with the legal helpline a vital resource for many families ineligible for legal aid.

As the deadline for the EU Settlement Scheme approached, our Migrant Children's team continued to deliver direct case work and to train and support the sector to maximise benefit; it much-cited report informed public, political and parliamentary debate.

Our legal practice again achieved its Lexcel re-accreditation and expanded its family, community care, education and immigration teams whilst Coram International again worked to advance children's rights in 29 countries, with 7,400 children taking part in its research interviews across the world. An important milestone was achieved on International Women's Day with amendment to the law on child protection in Mongolia.

As we approach our 40th anniversary in 2021, there is so much more to do to realise our *Call for Change*, to ensure that children's rights are secure and that they can access the justice they deserve – no matter their means or background.

To this we rededicate ourselves and we thank all those who work with us to make it happen - our staff, volunteers, commissioners and funders and particularly the Department of Education and the Hamlyn Foundation.



Celia Dawson
Chair

The Trustees present their statutory report together with the financial statements of Coram Children's Legal Centre Limited (CCLC) for the year ended 31 March 2021.

This report has been prepared in accordance with Part VIII of the Charities Act 2011.

The financial statements have been prepared in accordance with the accounting policies set out on pages 27 to 31 and comply with the charitable company's Memorandum and Articles of Association, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Scope of the financial statements

The annual report and financial statements are in respect to CCLC as a stand-alone charity only.

CCLC is part of the Coram group and its ultimate controlling party, The Thomas Coram Foundation for Children (Coram), Registered Charity No. 312278, consolidates the financial statements of CCLC with its own and those of other group members. Coram is the sole member of CCLC.

Governance, structure and management

Coram Children's Legal Centre Limited is a company limited by guarantee, Company Registration Number 01520787 (England and Wales). In the event of the company being wound up, the company members are required to contribute an amount not exceeding £1.

It is also a registered charity, Charity Registration Number 281222.

On 1 September 2011 the Children's Legal Centre amalgamated with The Thomas Coram Foundation for Children, a registered charity (Charity Registration Number 312278), known as Coram. From this date Coram became the sole member of the Children's Legal Centre and the Children's Legal Centre became a direct subsidiary of Coram. The company's name from this date changed to Coram Children's Legal Centre Limited (CCLC).

Key management personnel

Key management personnel are defined as the Trustees, Group Chief Executive and two members of the senior management team as follows:

Rosalyn Akar Grams	Managing Director of Legal Practice and Children's Rights
Carolyn Hamilton	Director of International Programmes and Research

The remuneration of key management personnel is based on an internal assessment of the scope of the individual role and (within the Legal Practice) an individual's performance against specific targets. Internal benchmarking is conducted to ensure that remuneration levels within the Coram Group are consistent for the level of responsibilities. Remuneration is agreed by the Coram Group Directors consisting of the Chief Executive, Chief Finance Officer and the Director of People and Compliance.

Governance, structure and management (continued)

Recruitment and appointment of Trustees

As set out in the Articles of Association, the Chair of the Trustees is appointed by Coram after consultation with the Board.

All candidates for appointment as Trustees are first nominated by the Nominations and Governance Committee. The appointment (or reappointment) of any person nominated by the Nominations and Governance Committee as a Trustee shall require the approval of the Coram Board prior to that of the CCLC Board.

Trustees are also directors for the purposes of company law. The Trustees who served during the period and up to the date on which this report was approved were as follows:

	Appointed/Resigned
Celia Dawson (Chair)	
Christopher Brown (Treasurer)	
Jamie Burton	(appointed 23 June 2021)
Jonathan Portes	
Kerry Smith	
Carol Storer	

Trustee induction and training

The Trustees maintain a good working knowledge of charity and company law and regularly review their breadth of skills and organisational development needs. New Trustees are given copies of the Memorandum and Articles of Association and a copy of the charity's financial procedures and policies document and also undergo formal induction.

Organisation

The charity has four main departments: the Legal Practice Unit, based in London and Colchester, offering legal advice, help and representation on family, education, community care and immigration and asylum matters; The International Programmes and Research team (known as Coram International) provide socio-legal consultancy worldwide; The Migrant Children's Project provides advice and resources for families and professionals and informs policy development for migrant, refugee and asylum seeking children and young people; Our National Programmes encompass contracted national services featuring information and digital advice provided by the Child Law Advice Service (now Legal Family Support Service), and the Independent Review Mechanism for adoption and fostering. Each department has a manager who is accountable to the Trustees of CCLC and reports to the National Director/Coram Group Chief Executive.

Related parties

As stated above, with effect from 1 September 2011, Coram became the sole member of Coram Children's Legal Centre Limited which consequently became a direct subsidiary of Coram. The charity does not have any other governance relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

Governance, structure and management (continued)

Risk management

The Trustees have identified the major risks to which the charity may be exposed and consider that the systems in place are adequate to mitigate those risks. The Trustees have formalised procedures in place for reviewing risks each year. The key risks that the charity faces, along with the relevant mitigating actions, are:

- ◆ The short-term nature of government and grant funding particularly for the Family Legal Support Service hinders planning of service delivery and the sufficiency to meet demand. Mitigating actions include:
 - ◇ Bidding for new contracts and seeking contract renewal to provide stability for services and building evidence to advocate for the needs of service users;
 - ◇ Ensuring that at least three months of free reserves are available to cover the costs of an orderly wind down of service provision if funding is not made available at short notice.
- ◆ Funding decisions in the Legal Aid Agency and limitations to the scope of Legal Aid leading to the risk of high demand which cannot be met or contracts which may be terminated and hence income levels reduced as well as late payment despite rising demand for legal services and support. Mitigating actions include:
 - ◇ Ensuring that our reputation for quality legal advice is maintained through good service provision;
 - ◇ Limiting exposure to cash flow pressures and diversifying income streams;
 - ◇ Proactive development of digital programmes and volunteer contribution to seek to address emergent need.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Coram Children's Legal Centre Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);

Governance, structure and management (continued)

Statement of Trustees' responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of 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.

Objectives, activities and relevant policies

Objectives and activities

The objectives of the charity cover a range of charitable activities, which include:

- ◆ To promote children's rights in the UK and internationally, and specifically the implementation of the UN Convention on the Rights of the Child;
- ◆ To provide children, their carers and professionals throughout the UK with legal information, advice and assistance on all matters of children's law and children's rights;
- ◆ To promote research in order to assist policy reform and application of laws relating to children;
- ◆ To influence policy on children and campaign for implementation of children's rights;
- ◆ To provide training and education for professionals (in both voluntary and public sectors) in matters relating to the laws affecting children and young people;

Objectives, activities and relevant policies (continued)

Objectives and activities (continued)

- ◆ To provide technical expertise and training programmes to states, IGOs, NGOs and UN Agencies;
- ◆ To provide easily-accessible publications relating to policy, practice and implications of laws impacting children; and
- ◆ To maintain current fundraising activities and develop new revenue streams, partnerships and opportunities for growth.

Public benefit

The Trustees consider that they have complied with the Charities Act 2011 with regard to the guidance on public benefit published by the Charity Commission. The paragraphs below demonstrate the public benefit arising through the charity's activities.

Fundraising

Coram Children's Legal Centre is part of the Coram charitable group, and fundraising activities are undertaken and assured by the central fundraising department. As the parent charity, Coram is registered with the Fundraising Regulator and adheres to the Fundraising Code of Practice. Our Privacy Policy can be found on our website at www.coram.org.uk/privacy. There were no complaints made to Coram Children's Legal Centre in the year. If you have any comments or concern, please contact fundraising@coram.org.uk.

Investment powers and policy

The Memorandum of Association authorises the Trustees to make and hold investments using the general funds of the charity. The Trustees have the power to invest in any way that they see fit.

Child Law Advice Service (CLAS)

The Child Law Advice Service provides legal advice and information on family, child and education law affecting children and families in England. This service is a digital first service with a website packed with lots of information and guides to assist people with taking forward their issues. However, where people need more dedicated support we offer an email advice and phone service for matters that are more complex or where people need clarifying questions.

This year the service has adapted well and delivered a service without any periods of shutdown, advisers are able to work from home or in the office effectively. Initially, when the pandemic first hit, we were unable to provide our call back service, predominantly due to increased costs. There have also been a lower level of calls to the Education line, particularly as schools and education establishments have been closed for a proportion of the lockdowns.

During the year, the Child Law Advice Service has dealt with 17,634 calls and 5,966 emails. We have been limited with our volunteer project this year, we have had 4 volunteers, and have provided virtual training with them and, as soon as is safe, we will begin to have volunteers back in the office so they can complete their training - in particular, listening into calls.

Objectives, activities and relevant policies (continued)

Child Law Advice Service (CLAS) (continued)

The childlawadvice.org.uk website has seen 2,120,621 users who have sought advice on their child, family and education legal matters. The service has produced numerous information pages, over the past year, in response to the impact the pandemic has had on family and education law. As an example, we produced a 'Covid - separated families and contact' page to outline the legal position, with respect to child arrangements, in the context of the pandemic. This was the top viewed page nearly every month, since it was produced towards the end of 2020, through to March 2021.

This year we have launched the following new information pages to the website:

- ◆ Coronavirus: Separated Families and Contact
- ◆ Examinations in Summer 2020
- ◆ Examinations in Summer 2021
- ◆ Lockdown and school attendance
- ◆ Remote hearings in the family court

We have developed partnerships with Men's Advice Line and Mediation UK this year which has helped us diversify our income stream. It is a key factor to continue to look for additional funding for the service so that we can ensure access to justice. The partnership with Men's Advice Line, an organisation which supports men through domestic abuse, has provided us with funds to support their callers and provide specific legal support to them. Our partnership with Mediation UK generates about £150-200 additional income each month as for anyone who signs up as a referral from our website we receive a £20 donation. Mediation UK is a nationwide mediation service which offers face to face and virtual mediation.

The Coram Children's Legal Centre was awarded an extension for the provision of the Legal Family Support Service contract by the Department for Education. The extension runs from March 2021 to 31 December 2021, at a value of £248,058.

During the coming year we will be reviewing both the childlawadvice website and look to tender again with the Department for Education whilst also building further the resources for children and young people through the LawStuff website which had 182,204 unique users in 2020/21.

Objectives, activities and relevant policies (continued)

Adoption and Fostering

The Independent Review Mechanism (IRM) was established under the Adoption and Children Act 2002 and subsequent regulation coming into existence in 2004 and is now in its 17th year of operation. The IRM has been holding independent reviews in adoption applications since 2004 and since 2009 in fostering applications. The IRM is responsible to the Secretary of State for Education for reviewing Qualifying Determinations (QDs) to assist the fostering or adoption decision maker (ADM) in reaching a final decision. The Qualifying Determinations (QDs) made by a fostering service provider or an adoption agency cover a number of different areas:

- ◆ a person's suitability to foster or adopt
- ◆ Terms of Approval for foster carers where the fostering service wish to change them and the foster carer does not agree
- ◆ where people are applying to receive information from adoption records.

The IRM does this by holding independent review panels that thoroughly review the proposed decision, using information provided by all parties and providing a recommendation with reasons to the ADM.

The IRM is delivered under contract to the Department of Education by Coram Children's Legal Centre (CCLC). CCLC was successful in winning the tender for the IRM service, a contract of an annual value of £268,116 for 24 months with the possibility of a further year's extension. The new contract focuses on efficiency, value for money, sharing learning, reach and profile.

The IRM is partially funded by the Department for Education, this funding is supplemented by a £2,591 contribution to each case from providers whose decisions are reviewed by the panels. This contribution is a regulatory requirement with payments based on a sliding scale should an application be withdrawn before the papers are sent out to the IRM panel members; withdrawal is not possible after this point.

The IRM received 156 applications in the year to the end of March 2021;

- ◆ 151 fostering
- ◆ 4 adoption
- ◆ 1 access to adoption records

Of these the IRM accepted 139 cases, 143 fostering and 4 adoption, 19 cases, all fostering, were withdrawn at some point in the process after formal acceptance. 103 cases were reviewed with IRM review panels held on 61 occasions, there are always cases that are accepted (8 this year), or have review panels in the following reporting year.

Objectives, activities and relevant policies (continued)

Adoption and Fostering (continued)

The service has operated virtually and providing virtual panels for all the cases heard by the IRM and in the coming year will work to further this access and engage with stakeholders to increase awareness of the IRM and to share lessons from the cases it receives.

The Migrant Children's Project

The Migrant Children's Project (MCP) complements the work of CCLC's Legal Practice Unit with a range of further activities to promote the rights of children and young people affected by UK immigration control. In parallel with CCLC's legal representation services in immigration, asylum and nationality law, the MCP additionally:

- ◆ Enables more children, young people and families to understand their immigration, asylum and nationality (and related) legal rights and take steps to secure their immigration status, citizenship and entitlements;
- ◆ Improves practice and increases the ability of non-legal professionals and organisations to understand these children and young people's experiences and realise their legal rights; and
- ◆ Secures positive change in law, policy and public debates, with young people involved in calls for change and a collaborative approach to sector coordination.

The MCP has a team of around seven FTE and is funded by grant funding from trusts and foundations, donations, training income and statutory contracts from the Home Office for EU Settlement Scheme support and from the Greater London Authority.

Legal advice for children, young people and families

During 2020-21 CCLC supported 965 children, young people, parents and carers through its immigration legal advice line, outreach immigration legal sessions and immigration legal workshops, helping them to understand their situation, their rights and the way forward. The immigration outreach legal advice sessions ensured legal advice was accessed by those who would otherwise not access it, and CCLC worked through partner organisations including migrant support centres, primary schools, homelessness services and youth groups.

The year also saw a large-scale programme of legal advice support to children and young people who needed to secure their status under the EU Settlement Scheme, with a particular focus on children in care and care leavers.

Objectives, activities and relevant policies (continued)

Legal advice for children, young people and families (continued)

Roma is a ten year old from Italy who has lived in the UK since she was two months old. She has severe cognitive impairment due to foetal alcohol syndrome, and she uses a wheelchair. Roma was taken into care around her first birthday. As an Italian citizen, an application needed to be made for Roma to protect her right to live in the UK after Brexit. Roma's foster carer, a specialist foster carer for disabled children, referred her to CCLC's EU settlement scheme project to receive help with this. An adviser from CCLC made an application for Roma on the basis of her Italian citizenship and her life in the UK, and Roma was granted settled status. However, due to her disabilities we felt that it would not be appropriate for Roma to have to navigate the complex digital system for proving her EU law rights for the rest of her life. Roma also identified as British, having grown up here, and said that it was important to her to be British like the other children she knew. For these reasons, CCLC persuaded the local authority to support a further application for Roma to become British, and found a legal aid solicitor to make the application for her. Roma is now a British citizen and will have no problems proving her residence rights, including rights to health care and support, for the rest of her childhood and into her adult life.

Improving practice and supporting non-legal professionals

During 2020-21 CCLC supported 1,785 professionals through our training programme and our dedicated advice line, so that they understand the importance of nationality, asylum and immigration processes for children and can best support refugee and migrant children to secure their status and rights.

The advice service continues to be the only resource of its kind supporting non-legal professionals to understand and deal with the complex immigration, asylum and nationality legal frameworks that determine the experiences and outcomes of the children and young people they support.

Positive change in policy, law and public debates

CCLC has continued to be a leading policy voice on the rights of refugee and migrant children and has continued to co-chair the sector consortium coordinating work on these issues.

In 2020-21 CCLC has in particular championed the rights of children within the EU Settlement Scheme, the largest ever system of its kind in the UK to regularise the status of four million people. CCLC published an influential report in July 2020, which had an impact on public, political and parliamentary debates. CCLC helped to ensure efforts were taken to identify eligible children in care and care leavers and to win policy changes, for example relating to children obtaining British nationality if their parent applies late.

Objectives, activities and relevant policies (continued)

Positive change in policy, law and public debates (continued)

CCLC continued to try to ensure the voices of young people who had sought asylum in the UK or have been in the immigration system were at the heart of calls for change. For example, CCLC worked with young people on the Department for Education's consultation on unregulated accommodation. With nine young people, CCLC produced a response to the consultation's proposed changes to the law. One young person said: "Asylum seekers get treated differently because they are less likely to know their rights. And they sometimes think that if they ask about their rights, the government might not be kind to them anymore." In December 2020, CCLC supported one of the young people to tell his story of unregulated accommodation in a [Guardian article](#), backing the [call to ban](#) children being placed in unregulated accommodation.

In the coming year, the Migrant Children's Project will continue to champion children's rights at a national policy level as the EU Settlement Scheme deadline approaches, the immigration systems continues to be reformed and wide-ranging asylum changes are introduced.

Legal Practice

CCLC's Legal Practice continues to operate from two sites: Coram Campus in London and Colchester. The Legal Practice is staffed by solicitors, trainee solicitors, paralegals and support staff. It builds on the information, advice and outreach services of CCLC by offering in-depth specialist casework and representation across four areas of law: family law; education law; immigration and asylum law; and community care law. Clients may be children, young people, parents, carers or relatives but the purpose of our casework is to ensure the rights of children and young people are realised and enforced.

Each year, we provide robust advice and representation to hundreds of clients and hold public authorities to account for their duties towards children and young people. We have secured refugee status and leave to remain for refugees and migrant children and young people with a particular focus on complex applications under the EU Settled Status Scheme, ensured children in care and care leavers received the local authority support they are entitled to throughout the pandemic, secured appropriate provisions for children with special education needs and disabilities despite school closures and ensured children's best interests are served through family law proceedings.

The Legal Practice continues to achieve successful outcomes in the First Tier Tribunal and Upper Tribunal (in relation to education law matters and immigration and asylum law matters), the Family Court and the Administrative Court within the High Court of Justice (in relation to judicial review challenges which spread across nearly all our areas of practice). The team continued to use legal challenges to bring about systemic change with some important and reported cases during the year. We sought to broaden our impact across all children and young people's rights including on emerging issues such as children in the digital environment through a strategic joint intervention in a case concerning data protection in the Supreme Court.

Objectives, activities and relevant policies (continued)

Legal practice (continued)

Community care, immigration and asylum and family law continue to be conducted under the Legal Aid Agency's 2018 Standard Civil Contract which has been extended to 2022. Whilst we also hold a face to face contract in education law, this team has continued to operate primarily under a separate specialist Civil Legal Advice (CLA) Contract. During the year we successfully retendered for the CLA contract in education law.

Despite the pandemic, the Legal Practice continued to deliver specialist casework to clients with complex legal problems remotely, supported by our online hosted case management system opening 583 new matters.

We have also seen some growth to our team. We have welcomed new solicitors and paralegals into the department.

Funding for our pro bono project registering children for British Citizenship as part of the Kids in Need of Defence UK programme (with Central England Law Centre as the financial agent) is continuing until 2022. During the year that team secured 49 grants of citizenship, made 54 applications and took on 45 new cases. We also delivered training to 85 pro bono lawyers so they can take this work forward in the coming year.

The Legal Practice has undergone a Lexcel accreditation annual review which commented on the 'exemplary' recording keeping and reviews conducted, the 'high standard' of case file management and the 'robust systems' that ensure we have been able to deliver a 'high level of service throughout the pandemic'.

Our solicitors continued to receive positive feedback from clients and professionals:

"We contacted Coram Children's Legal Centre in regards to our young son, their service has been impeccable and we cannot thank them enough for all their help and support throughout this process. They are always on hand to offer any advice and reassurance and have been such a comfort for us during this difficult time."

"Coram Children's Legal Centre initially supported me with appealing the content of my son's EHC plans and then again in ensuring that the local authority delivered the provision in the agreed plans, through issuing pre-action letters. The service I have received from the polite, hard working and highly competent professionals, has been excellent and I am so grateful for their invaluable support and hard work in securing positive outcomes for my sons."

In the coming year, the Legal Practice will work to secure continuation of its Legal Services Agency contracts to sustain and expand benefit to children, and will explore the potential to extend its services to Leeds, in addition to London and Colchester.

Objectives, activities and relevant policies (continued)

International children's rights

During the financial year 2020/21, Coram International worked on over 28 projects across 29 countries: in the ASEAN countries (Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam), Azerbaijan, Belize, Bulgaria, Burundi, Cambodia, Fiji, Ghana, Greece, Indonesia, Iraq, Kazakhstan, Libya, Mongolia, Montenegro, Nigeria, Papua New Guinea, Philippines, South Sudan, Tanzania, United Kingdom, Zambia and Zimbabwe. The team also held preferred status as child protection consultants to UNICEF Headquarters in New York, technical assistance consultants to the UNICEF Europe and Central Asia Regional Office and as consultants for carrying out situation analyses to UNICEF Headquarters and seven regional offices.

While COVID-19 has prevented international travel, the team has continued working using virtual means, conducting online interviews and delivering presentations, workshops as well as training and coaching virtually. The team has also worked with research institutes and national consultants to undertake data collection in-country.

Highlights during the year has included the completion of a comprehensive evaluation of the implementation of the 2016 Law on Child Protection in **Mongolia**. The report, published in January 2021, found that whilst the Law had established a legal framework for the Mongolian child protection system, comprehensive reform was needed to ensure the child protection system functioned effectively in practice. In May 2021, a coalition of female Parliamentarians in Mongolia submitted draft legislation to amend the Law on Child Protection to the national Parliament, the State Great Khural, including recommendations from the evaluation. If passed, the proposed Bill will strengthen the child protection system in Mongolia, crucially defining the role of the Ministry of Labour and Social Protection in providing child protection at the sub-national level, in line with the report recommendations. Additionally, the draft legislation will strengthen the quality of Mongolian child protection services by increasing the number of qualified full-time social workers in the country and establish a clear process for budget allocation, with the aim of creating a child protection system that supports every child at risk of abuse, neglect and exploitation in every community across Mongolia.

A national study on violence against children in **Bulgaria** was completed for UNICEF. The report presented national level data on levels and types of violence experienced by children in Bulgaria and analysed evidence on associated risk factors, including those faced by children with disabilities. The report attracted widespread media attention as well as considerable concern at the high levels of violence experienced by children. The study is informing UNICEF's advocacy work and programme to eliminate violence against children.

Another key project during the year was the completion of the formative and summative evaluation of the Government of **Ghana** and UNICEF's Child Protection Programme (2012-2019). The evaluation covered programming across Ghana at national and sub-national levels collecting evidence of changes in the child protection system over the course of the programming and working backwards to determine whether and how UNICEF's programme contributed to those changes. The consultancy was undertaken in collaboration with a Ghanaian research institution engaged by Coram International to undertake the in-country data collection. The evaluation supported the interpretation of results achieved, as well as documented good practices and lessons learned from the programme and will be used to inform UNICEF's ongoing Child Protection Programme.

Objectives, activities and relevant policies (continued)

International children's rights (continued)

A brief summary of each project across the financial year is set out below. The list includes a note of those that continue into 2021-22:

- ♦ **ASEAN countries:** Carrying out a Situation Analysis of Children Affected by Migration. *Continues into FY21-22.*
- ♦ **Azerbaijan:** Completion of development of and training on a Safeguarding Mechanism for Educational Settings in Azerbaijan for the Ministry of Education and UNICEF.
- ♦ **Belize:** Development and roll-out of training on children's rights and gender issues for the Belize Police Force, Defence Force and Coast Guards for UNICEF. *Continues into FY21-22.*
- ♦ **Bulgaria:** Completion of national study on violence against children in Bulgaria for UNICEF.
- ♦ **Burundi and Tanzania:** Baseline study of the 'My Education, My Future' project for Right to Play International. The project aims to improve learning outcomes and life skills for girls in communities affected by the Burundian refugee crisis by providing gender-responsive, play-based education. *Continues into FY21-22.*
- ♦ **Cambodia:** Development of child protection law and establishment of case management system and SOPs. *Continues into FY21-22.*
- ♦ **Fiji:** Completion of Development of a Youth Policy for UNICEF and the Ministry of Youth and Sports.
- ♦ **Ghana:** Completion of formative and summative evaluation of UNICEF Ghana's child protection programme 2012-2019.
- ♦ **Greece:** Review of the child-friendliness of the justice system in Greece. *Continues into FY21-22.*
- ♦ **Indonesia:** Assessment and guidance on implementation of national anti-trafficking laws at the local level in Indonesia. Funded by the Chubb Rule of Law Fund. *Continues into FY21-22.*
- ♦ **Iraq:** Technical assistance to support the finalisation of the Child Law. *Continues into FY21-22.*
- ♦ **Kazakhstan:** Assessment of child protection services for children affected by migration and developing a conceptual framework for the improved provision of services. *Continues into FY21-22.*
- ♦ **Libya:** Continuing collaboration with UNICEF Libya to develop a national action plan to eliminate violence against children, provide technical assistance in relation to child protection and child justice and conduct research on children associated with armed groups. *Continues into FY21-22.*

Objectives, activities and relevant policies (continued)

International children's rights (continued)

- ♦ **Mongolia:** Completion of evaluation of the law on child protection for UNICEF.
- ♦ **Montenegro:** Completion of the development of a strategy for the children's ombudsman for UNICEF.
- ♦ **Nigeria:** Completion of support to strengthening of child protection systems in four focus states, and completion of 12 reports in relation to the provision of alternative care services. Continuing Delivery of training for judges and magistrates in Nigeria on the Family Court Rules (funded by the Chubb Rule of Law Fund). *Continues into FY20-21.*
- ♦ **Papua New Guinea:** The protection of children from all form of violence and child focused justice: Mapping and Analysis of the legal and policy frameworks in Papua New Guinea. *Continues into FY21-22.*
- ♦ **Philippines:** Continuing work on guidance on the implementation of diversion by prosecutors in Philippines, funded by the Chubb Rule of Law Fund. Also commenced work on Evaluation of UNICEF Philippines' Child Protection Programme from 2017 to 2020, and Review of Social Services Programmes, Child Protection System and Social Services Workforce in BARMM. *Continues into FY21-22.*
- ♦ **South Sudan:** Provision of technical assistance in relation to the implementation of the South Sudan Child Act 2008. *Continues into FY21-22.*
- ♦ **United Kingdom:** Research into the detention of children and young people for mental health purposes in the UK, funded by the Chubb Rule of Law Fund. *Continues into FY21-22.*
- ♦ **Zambia:** Completion of technical assistance to establish a diversion framework in Zambia.
- ♦ **Zimbabwe:** Study on early marriage in Zimbabwe for UN Women. *Continues into FY21-22.*

In the coming year, Coram International will complete its study on the *Detention of Children in Mental Health Settings* in the UK, and deliver its secured forward contracts including:

Belize: Coram International is continuing its relationship with clients in Belize and has been awarded two new contracts. Working with UNICEF the team will develop and deliver an in-service training curriculum for social workers and managers to strengthen their skills. Under a contract with the Inter-American Development Bank the team will provide technical assistance to strengthen the transitioning from care services for young people within the protection systems.

Nepal: Coram International has been awarded a contract to provide technical assistance in relation to social and child protection for UNICEF Nepal including documentation, knowledge management and policy writing.

Strategic development

2021 marks the 40th anniversary of the establishment of the Coram Children's Legal Centre. This will feature the publication of an overview report and key note event and discussions on the state of children's rights in advance of the reporting process for the UK.

CCLC aims to sustain and advance its position as the leading children's rights centre and all areas of activity by working to continue and expand its contracted services, whilst building further consultancy, training and grant-funded programmes.

This will be achieved by delivery of support under the EU Settlement Scheme, strengthening the impact on broader children's rights issues through strategic litigation and policy reach, and examining the potential for further geographical access and capacity building.

CCLC, along with other members of the Coram Group, will contribute insight to the Independent Review on Children's Social Care, to inform the Nationality and Borders Bill, and to the national efforts to address the legacy of the pandemic on children's rights and access to justice.

Financial review

Financial overview

The statement of financial activities for the year ended 31 March 2021 shows an increase in income to £3,418,313 (2020 - £3,190,051) and a decrease in expenditure to £3,100,019 (2020 - £3,193,924). This increase in income reflects the growth in the Legal Practice Unit activity as well as a strong performance in international children's rights consultancy.

The net result for the year was a net increase in funds of £318,294 (2020 - decrease of £3,873). Net unrestricted funds of the charity increased by £229,292 (2020 - £51,115) and restricted funds increased by £89,002 (2020 – decrease of £54,988). Details of movements in the restricted funds can be found in note 12.

At the end of the year, total reserves stood at £1,714,592 (2020 - £1,396,298) which included restricted funds of £194,940 (2020 - £105,938) for expenditure on specific projects. Unrestricted funds of £161,453 have been set aside for specific projects, details of which are set out in note 13.

Due to the volatility of cash levels because of the timing of contract payment receipts and movements in the Work In Progress balance, cash reserves are held at the bank rather than invested for the short term. At 31 March 2021 cash stood at £1,197,265 (2020 - £1,160,682).

Reserves policy

CCLC aims to hold a reserve of six months budgeted expenditure as its general reserve. This will:

- ◆ Allow continued operation in the event of a loss of a major source of funding while a new source of income is secured or while costs are cut in a considered manner;
- ◆ Bridge cash flow challenges resulting from slow payment or bad debt;
- ◆ Provide a buffer in the event of making an operational loss in a given financial year (this use should normally be exceptional rather than planned); and

Financial review (continued)

Reserves policy (continued)

- ◆ Allow investment in specific projects which will increase our operational effectiveness and/or sustainability.

As 31 March 2021 the general reserves of the charity were £1,358,199 (2020 - £1,290,360) which would be sufficient to fund the operating costs of the charity for just over five months.

In conjunction with Coram, as sole member, the charity has plans to increase reserves to a target level of six months operating costs, which should be achieved within the next two years. This will be achieved through a combination of enhanced operating effectiveness, shared services and diversified income.

This policy is reviewed annually alongside the production of the annual accounts in order to:

- ◆ Ensure that the reserves held are equal to or greater than the minimum level identified;
- ◆ Check that the assumptions underlying the policy are still valid and the minimum amount is still sufficient for its purpose; and
- ◆ Agree any action which may be required to ensure adequate reserves are maintained.

Approved and signed on behalf of the Trustees



Celia Dawson
Chair

Approved by the Trustees on: 1 December 2021

Independent auditor's report to the member of Coram Children's Legal Centre Limited

Opinion

We have audited the financial statements of Coram Children's Legal Centre Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of 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 and financial statements, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report and financial statements. 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 is also the directors' report for the purposes of company law and includes the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Trustees' report, which is also the directors' report for the purposes of company law and includes the strategic 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 Trustees' report including the strategic report. We have nothing to report in respect of the following matters in relation to which 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)), Charities Act 2011, the Companies Act 2006, and those that relate to safeguarding; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of key management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested and reviewed journal entries to identify unusual transactions;
- ◆ tested the authorisation of expenditure, ensuring expenditure was approved in line with the charitable company's financial procedures;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reviewing the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

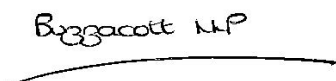
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at 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.

A handwritten signature in black ink, appearing to read 'Amanda Francis', with a horizontal line drawn underneath it.

Amanda Francis (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 17 December 2021

Statement of financial activities Year to 31 March 2021 **(incorporating the income and expenditure account)**

	Notes	General funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations		45,731	—	45,731	50,394
Charitable activities					
. Promoting and advancing children's rights					
.. Grants receivable	1	42,700	636,219	678,919	505,807
.. Fee and contract income	2	2,086,110	—	2,086,110	2,073,247
.. Independent Review Mechanism	3	552,896	—	552,896	558,087
. Childright and other publications		36,735	—	36,735	2,000
Other					
. Coronavirus Job Retention Scheme		17,922	—	17,922	—
. Other sources		—	—	—	516
Total income		2,782,094	636,219	3,418,313	3,190,051
Expenditure on:					
Charitable activities					
. Promoting and advancing children's rights		2,552,802	547,217	3,100,019	3,193,924
Total expenditure	4	2,552,802	547,217	3,100,019	3,193,924
Net income (expenditure) and net movement in funds	5	229,292	89,002	318,294	(3,873)
Reconciliation of funds:					
Funds brought forward at 1 April 2020		1,290,360	105,938	1,396,298	1,400,171
Funds carried forward at 31 March 2021		1,519,652	194,940	1,714,592	1,396,298

All of the charity's activities derived from continuing operations during the above two financial periods.

The charity has no recognised gains and losses other than those shown above.

A full comparative statement of financial activities is included in the appendix to these financial statements.

Balance sheet 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	8		—		—
Current assets					
Debtors	9	972,842		1,081,539	
Cash at bank and in hand		1,197,265		1,160,682	
		2,170,107		2,242,221	
Liabilities					
Creditors: amounts falling due within one year	10	(455,515)		(845,923)	
Net current assets			1,714,592		1,396,298
Total net assets			1,714,592		1,396,298
The funds of the charity					
Restricted funds	12		194,940		105,938
Unrestricted funds					
. General funds			1,358,199		1,290,360
. Designated funds	13		161,453		—
			1,714,592		1,396,298

Approved by the Trustees of Coram Children's Legal Centre Limited, Company Registration Number 01520787 (England and Wales), and signed on their behalf by:



Celia Dawson
Chair

Approved by the Trustees on: 1 December 2021

Statement of cash flows Year to 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	36,583	412,554
Change in cash and cash equivalents in the year		—	412,554
Cash and cash equivalents at 1 April 2020	B	1,160,682	748,128
Cash and cash equivalents at 31 March 2021	B	1,197,265	1,160,682

Notes to the statement of cash flows for the year to 31 March 2021.

A Reconciliation of net movement in funds to net cash provided by operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	318,294	(3,873)
Adjustments for:		
Decrease in debtors	108,697	53,069
(Decrease) increase in creditors	(390,408)	363,358
Net cash provided by operating activities	36,583	412,554

B Analysis of cash and cash equivalents

	2021 £	2020 £
Total cash and cash equivalents: Cash at bank and in hand	1,197,265	1,160,682

C Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	Other non- cash changes £	At 31 March 2021 £
Total cash and cash equivalents: Cash at bank and in hand	1,160,682	36,583	—	1,197,265

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2021 with comparative information provided in respect to the year 31 March 2020.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining the annual depreciation charge;
- ◆ assessing the recoverability of work in progress;
- ◆ determining any consequent provision needed against work-in-progress and related debtors; and
- ◆ estimating future income and expenditure flows for the purposes of assessing going concern (see below).

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Assessment of going concern (continued)

The Trustees acknowledge and recognise the continuing impact of the COVID-19 pandemic on the charity, its stakeholders and on wider society. The charity rose to the challenges created by the national measures to control the pandemic, moving to remote working and maintaining service levels despite delays in court process. Whilst the Trustees acknowledge that COVID-19 has presented challenges, they believe that any impact on the charity's future income and expenditure flows will not affect its financial stability although they will continue to keep both income and expenditure under review.

Therefore, the Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Basis of consolidation

Coram Children's Legal Centre Limited is part of a larger group and its ultimate controlling party, Coram, consolidates the financial statements of Coram Children's Legal Centre Limited with its own and those of the other group members.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income and the amount can be measured reliably and it is probable that the income will be received. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Income comprises donations, grants, fee and contractual income, income from publications and other sundry income.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations and grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Fee and contract income represents the amounts receivable for the services provided to clients, excluding value added tax, under contractual obligations which are performed gradually over time. Incomplete contracts at the balance sheet date are accounted for by reference to the fair value of the work performed and amounts due but not received at the balance sheet date are described in the financial statements as contractual income debtors.

Income recognition (continued)

Income from publications, income from services in respect to the independent review mechanism and other sundry income is recognised to the extent that it is probable that the economic benefits will flow to the charity and the revenue can be measured reliably. It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Income from the Coronavirus Job Retention Scheme is credited to the statement of financial activities once the charity is entitled to the funding and when the amount receivable has been quantified.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements as both income and expenditure at its estimated fair value based on the value of the contribution to the charity. There were no such donations during the year.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure comprises the costs of charitable activities in respect to the charity's primary charitable purposes as described in the Trustees' report.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned using percentages based on the direct expenditure incurred on the activities of the charity.

Tangible fixed assets and depreciation

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following bases:

Short leasehold improvements	Over period of lease
Furniture and equipment	25% on cost

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund accounting

General funds comprise those net assets which may be used towards meeting the charitable objectives of the charity and applied at the discretion of the Trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

Notes to the financial statements Year to 31 March 2021

1 Grants receivable

Grants receivable during the year comprised the following:

Grant	Specific purpose	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Home Office	International (Child Trafficking Protection Fund)	—	30,064	30,064	27,354
Trust for London	Publications and Research (Migrant Children's Project)	—	10,500	10,500	32,604
Comic Relief	Publications and Research (Migrant Children's Project)	—	—	—	4,355
Legal Education Foundation	Publications and Research (Migrant Children's Project)	—	39,364	39,364	26,243
Esmee Fairbairn Foundation	Publications and Research (Migrant Children's Project)	—	66,667	66,667	33,333
The Paul Hamlyn Foundation	Publications and Research (Migrant Children's Project)	—	43,333	43,333	41,667
The Barrow Cadbury Trust	Covid-19 Support Scheme	—	32,900	32,900	—
Central England Law Centre	Legal Services (Legal Practice Unit)	—	95,004	95,004	90,378
Chubb Rule of Law	International	—	61,669	61,669	—
The Access to Justice Foundation - Community Justice Fund	Legal Services (Legal Practice Unit)	—	88,523	88,523	—
The Access to Justice Foundation - Community Justice Fund - Funder Plus	Legal Services (Legal Practice Unit)	—	4,200	4,200	—
		—	472,224	472,224	255,934
Other grants (where funding does not exceed £40,000 in the year)		42,700	163,995	206,695	249,873
		42,700	636,219	678,919	505,807

2 Fee and contract income

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Legal Practice Unit				
Legal Aid Agency	836,029	—	836,029	692,351
Department for Education	328,471	—	328,471	328,285
Private fees	31,279	—	31,279	41,836
Publications and Research				
Other fee income	342	—	342	34,010
International				
Unicef	863,499	—	863,499	958,124
Others	26,490	—	26,490	18,641
	2,086,110	—	2,086,110	2,073,247

3 Income from Independent Review Mechanism

Income from the Independent Review Mechanism comprises income receivable by the charity, as a sub-contractor, from the charity's parent undertaking, Coram. The income relates to the provision of an independent review by the charity, on behalf of Coram, of decisions made by Local Authorities when refusing applications from prospective adopters of children to adopt. The service is provided in accordance with a contract between Coram and the Secretary of State for Education under the Adoption and Children Act 2002.

4 Total expenditure

	Basis of allocation	Legal services £	Publications and research £	Inter-national £	Independent Review Mechanism £	Total 2021 £	Total 2020 £
Costs directly allocated to activities							
. Salaries and other staff costs	Direct	983,434	247,362	456,542	283,895	1,971,233	1,827,789
. Consultants and direct legal costs	Direct	97,367	3,606	216,397	146,366	463,736	588,773
. Other direct costs	Direct	60,044	17,480	14,102	25,619	117,245	182,798
. Books, postage and stationery	Direct	86	—	—	—	86	26,591
. Travel and subsistence	Direct	621	215	5	430	1,271	52,590
. Foreign exchange losses (gains)	Direct	(24)	—	13,380	—	13,356	(20,396)
		<u>1,141,528</u>	<u>268,663</u>	<u>700,426</u>	<u>456,310</u>	<u>2,566,927</u>	<u>2,658,145</u>
Support costs allocated to activities							
. Salaries and other staff costs	Staff numbers	49,569	10,496	16,190	—	76,255	92,105
. Consultancy and professional fees	Staff numbers	90,544	31,772	37,396	56,818	216,530	215,851
. Insurance	Staff numbers	9,391	3,826	4,000	4,233	21,450	16,704
. Premises	Staff numbers	103,032	16,790	39,684	36,344	195,850	191,256
. Travel and subsistence	Staff numbers	—	—	—	—	—	451
. Office and other costs	Staff numbers	4,185	(9)	26	2,161	6,363	6,117
. Audit fees	Staff numbers	11,709	945	2,398	1,592	16,644	13,295
		<u>1,409,958</u>	<u>332,483</u>	<u>800,120</u>	<u>557,458</u>	<u>3,100,019</u>	<u>3,193,924</u>

All of the above expenditure is in connection with promoting and advancing children's rights.

5 Net income (expenditure) and net movement in funds

This is stated after charging:

	Total 2021 £	Total 2020 £
Staff costs (note 6)	2,047,488	1,919,893
Auditor's remuneration		
. Statutory audit	5,900	5,500
. Solicitors accounts rules	5,650	5,500
. Other services	1,100	1,100
Operating lease rentals	64,195	57,220

6 Staff costs

	Total funds 2021 £	Total funds 2020 £
Wages and salaries	1,822,382	1,709,159
Social security costs	169,759	160,276
Pension costs	55,347	50,458
	2,047,488	1,919,893

The average monthly number of staff employed by the charity during the period was as follows:

	Total 2021	Total 2020
Direct charitable work	66	65
Administrative work	3	3
	69	68

One employee earned between £80,000 and £90,000 during the year (2020 - one).

Key management personnel are defined as the Trustees and two members of the senior management team. The total remuneration of the key management personnel of the charity (including taxable benefits and employer's pension and national insurance contributions) was £162,138 (2020 - £126,504).

No Trustee received any remuneration in respect to their services during the year (2020 – none). No expenses were reimbursed to Trustees during the year (2020 – £nil).

The charity operates a defined contribution pension scheme. The annual contribution made by the charity to the scheme is £55,347 (2020 - £50,458) and contributions totalling £8,100 (2020 - £6,877) were payable to the pension scheme at the year end.

7 Taxation

Coram Children's Legal Centre Limited is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Tangible fixed assets

	Short leasehold improvements £	Furniture and equipment £	Total £
Cost			
At 1 April 2020 and at 31 March 2021	28,289	87,907	116,196
Depreciation			
At 1 April 2020	28,289	87,907	116,196
Charge for the year	—	—	—
At 31 March 2021	28,289	87,907	116,196
Net book values			
At 31 March 2021	—	—	—
At 31 March 2020	—	—	—

9 Debtors

	2021 £	2020 £
Grant, fee and contract income debtors	302,344	461,292
Work in progress	580,266	549,162
Prepayments and accrued income	68,524	33,332
Amounts due from fellow subsidiaries	21,208	37,753
Sundry debtors	500	—
	972,842	1,081,539

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Deferred income (note 11)	229,418	296,733
Expense creditors	81,543	38,031
Amounts due to parent undertaking	26,798	382,150
Amount due to fellow subsidiaries	210	5,405
Social security and other taxes	73,815	96,558
Sundry creditors and accruals	43,731	27,046
	455,515	845,923

11 Deferred income

	2021 £	2020 £
At 1 April 2020	296,733	20,432
Amount released to income in the year	(296,733)	(20,432)
Amount deferred to next year	229,418	296,733
At 31 March 2021	229,418	296,733

Deferred income represents income received for future periods where the donor has imposed conditions on the period of use.

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

Specific purpose	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
International projects	—	61,669	(18,501)	43,168
Legal Services Support	—	215,478	(215,478)	—
Publications and Research (Migrant Children's Project)	105,938	359,072	(313,238)	151,772
	105,938	636,219	(547,217)	194,940

International projects represent the Child Trafficking Protection Fund grant from the Home Office.

Legal Service Support represents grants received for the Legal Practice Unit.

Migrant Children's Project represents various grants for publication and research on the project including £32,900 from the Barrow Cadbury Trust for the Covid-19 support scheme which was fully expensed during the year.

13 Designated funds

Certain unrestricted funds have been set aside as designated by the Trustees for future activities.

	2021 £	2020 £
Legal Practice Unit	46,986	—
Migrant Children's Project	114,467	—
	161,453	—

14 Analysis of net assets between funds

	General fund £	Restricted funds £	Total funds £
Net current assets	1,519,652	194,940	1,714,592

15 Operating lease commitments

At 31 March 2021, the charity had commitments in respect to total minimum lease payments payable under operating leases for land and buildings due as follows:

	2021 £	2020 £
Payable within:		
Less than one year	64,195	64,195
Between one and two years	128,390	64,195
	192,585	128,390

16 Ultimate parent undertaking

The Thomas Coram Foundation for Children (Coram), a registered charity (Charity Registration Number 312278) is the sole member and ultimate parent undertaking of Coram Children's Legal Centre Limited.

17 Liability of member

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up the member is required to contribute an amount not exceeding £1.

18 Related party transactions

The financial statements do not include disclosure of transactions between the charity and Coram. As a 100% controlled subsidiary undertaking, Coram Children's Legal Centre Limited is exempt from the requirement to disclose such transactions under Financial Reporting Standard 102 Section 33.

Appendix:
Comparative statement of financial activities Year to 31 March 2020

	Notes	General funds £	Restricted funds £	Total funds 2020 £
Income from:				
Donations		50,394	—	50,394
Charitable activities				
. Promoting and advancing children's rights				
.. Grants receivable	1	10,000	495,807	505,807
.. Fee and contract income	2	2,073,247	—	2,073,247
.. Independent Review Mechanism	3	558,087	—	558,087
. Childright and other publications		2,000	—	2,000
Other sources		516	—	516
Total income		2,694,244	495,807	3,190,051
Expenditure on:				
Charitable activities				
. Promoting and advancing children's rights		2,643,129	550,795	3,193,924
Total expenditure	4	2,643,129	550,795	3,193,924
Net income (expenditure) and net movement in funds	5	51,115	(54,988)	(3,873)
Reconciliation of funds:				
Funds brought forward at 1 April 2019		1,239,245	160,926	1,400,171
Funds carried forward at 31 March 2020		1,290,360	105,938	1,396,298

Appendix:
Comparative notes to the financial statements Year to 31 March 2020

1 Grants receivable

Grants receivable during the year comprised the following:

Grant	Specific purpose	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Home Office	International (Child Trafficking Protection Fund)	—	27,354	27,354
Trust for London	Publications and Research (Migrant Children's Project)	—	32,604	32,604
Comic Relief	Publications and Research (Migrant Children's Project)	—	4,355	4,355
Legal Education Foundation	Publications and Research (Migrant Children's Project)	—	26,243	26,243
Esmee Fairbairn Foundation	Publications and Research (Migrant Children's Project)	—	33,333	33,333
The Paul Hamlyn Foundation	Publications and Research (Migrant Children's Project)	—	41,667	41,667
Central England Law Centre	Legal Services (Legal Practice Unit)	—	90,378	90,378
		—	255,934	255,934
Other grants (where funding does not exceed £40,000 in the year)		10,000	239,873	249,873
		10,000	495,807	505,807

2 Fee and contract income

	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Legal Practice Unit			
Legal Aid Agency	692,351	—	692,351
Department for Education	328,285	—	328,285
Private fees	41,836	—	41,836
Publications and Research			
Other fee income	34,010		34,010
International			
Unicef	958,124	—	958,124
Others	18,641	—	18,641
	2,073,247	—	2,073,247

Appendix:
Comparative notes to the financial statements Year to 31 March 2020

4 Total expenditure

	Basis of allocation	Legal services £	Publications and research £	Inter-national £	Independent Review Mechanism £	Total 2020 £
Costs directly allocated to activities						
. Salaries and other staff costs	Direct	877,862	260,316	410,209	279,402	1,827,789
. Consultants and direct legal costs	Direct	18,168	3,475	435,180	131,950	588,773
. Other direct costs	Direct	98,683	17,216	15,295	51,604	182,798
. Books, postage and stationery	Direct	8,922	1,829	2,570	13,270	26,591
. Travel and subsistence	Direct	15,105	4,385	1,727	31,373	52,590
. Foreign exchange losses	Direct	—	—	(20,396)	—	(20,396)
		1,018,740	287,221	844,585	507,599	2,658,145
Support costs allocated to activities						
. Salaries and other staff costs	Staff numbers	50,396	21,288	20,421	—	92,105
. Consultancy and professional fees	Staff numbers	86,698	34,696	33,823	60,634	215,851
. Insurance	Staff numbers	5,914	2,957	4,876	2,957	16,704
. Premises	Staff numbers	114,781	18,903	27,572	30,000	191,256
. Travel and subsistence	Staff numbers	181	90	90	90	451
. Office and other costs	Staff numbers	2,448	1,223	1,222	1,224	6,117
. Audit fees	Staff numbers	9,182	770	2,086	1,257	13,295
		1,288,340	367,148	934,675	603,761	3,193,924

All of the above expenditure is in connection with promoting and advancing children's rights.

Appendix:
Comparative notes to the financial statements Year to 31 March 2020

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trusts to be applied for specific purposes:

Specific purpose	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
International projects	—	27,354	(27,354)	—
Legal Services Support	37,545	159,051	(196,596)	—
Publications and Research (Migrant Children's Project)	123,381	309,402	(326,845)	105,938
	<u>160,926</u>	<u>495,807</u>	<u>(550,795)</u>	<u>105,938</u>

International projects represent the Child Trafficking Protection Fund grant from the Home Office.

Legal Service Support represents grants received for the Legal Practice Unit.

Migrant Children's Project represents various grants for publication and research on the project.

14 Analysis of net assets between funds

	General fund £	Restricted funds £	Total funds £
Net current assets	<u>1,290,360</u>	<u>105,938</u>	<u>1,396,298</u>