

**Coram Children's
Legal Centre Limited**

**Annual Report and Financial
Statements**

31 March 2022

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

Charity Registration Number
281222

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Reference and administrative information

Trustees	Celia Dawson (Chair) 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 marked the 40th anniversary of Coram Children's Legal Centre, which was established as the UK's response to the International Year of the Child.

The occasion was marked with publication of a survey report and a reception addressed by two of our patrons - The Rt Hon Sir Andrew Macfarlane, President of the Family Division and Baroness Hale, former President of the Supreme Court.

At the heart of this moment, as it is at the heart of every day, is the need and testimony of those who have benefitted from the work of the organisation whether through open access free legal advice, legal representation under legal aid, or strategic litigation, the quality of which has been recognised again this year in assessment by Lexcel.

The landmark judgement against Norfolk County Council's policy in relation to special educational needs support was an important one as children continue to bear the impact of the pandemic on their education, development and wellbeing as well as delays in family court proceedings. We were delighted that Qaisar Shaikh, Head of Education Law was recognised as the Legal Aid Lawyer of the Year in July 2022.

As the Nationality and Borders Act became law, it realised one of the key goals of our Migrant Children work – to reduce the time and cost for them to regularise citizenship. With work to access the EU Settlement Scheme completed, we have focussed on work to train and support local authorities better to ensure the rights of migrant children are upheld.

We were proud to continue to deliver the Independent Review Mechanism for England on behalf of the Department of Education and to have their support for the Family Legal Advice Service, and to expand the work of our Legal Practice in all four areas of law.

Coram International was again recognised in the Top 10 research reports for UNICEF and this year produced the global guide to making digital laws, as well as far-reaching multi-country studies in relation to the de-institutionalisation of children worldwide.

With the number of children who are the subject of legal proceedings reaching an all time high in the UK, CCLC has never been more needed. We thank all those who make our work possible – staff, volunteers, and supporters including the Paul Hamlyn Foundation, Baker McKenzie, BBC Children in Need - and rededicate ourselves to ensuring that every child can have a fair chance in life with access to justice no matter where they live.



Judge 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 2022.

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 25 to 28 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)	(resigned 16 June 2022)
Jamie Burton	
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, offers legal advice, casework and representation on family, education, community care and immigration and asylum matters; The International Programmes and Research team (known as Coram International) provides socio-legal consultancy worldwide; The Migrant Children's Project provides advice and resources for children, young people, 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;

Objectives, activities and relevant policies (continued)

Objectives and activities (continued)

- ◆ To provide training and education for professionals (in both voluntary and public sectors) in matters relating to the laws affecting children and young people;
- ◆ 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 was characterised by sustained high demand with more than 1.5 million digital users of our childlaw.org.uk and other resources. Notwithstanding the challenges in meeting the level of demand for telephone advice, as a result of intensified need and rising costs, 15,609 individuals, all of whom without solicitor support in their issue, benefitted from the help of specialist advisers and 88% being clear as a result on the next steps to take forward their legal issue.

Objectives, activities and relevant policies (continued)

Child Law Advice Service (CLAS) (continued)

Our volunteer contributors and call back service are now being resumed, following suspension required during pandemic measures, with further development of digital information and approaches to reach diverse communities and address further the developing areas of enquiry such as school exclusion and Special Educational Needs and Disabilities.

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 18th 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 wishes 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 for Education by Coram Children's Legal Centre (CCLC). The current contract runs until the end of March 2023 with the possibility of a further year's extension. The 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 148 applications in the year to the end of March 2022, the highest ever level:

- ◆ 141 fostering of which 51 were from connected persons in relation to specific children.
- ◆ 7 adoption.
- ◆ No access to adoption records applications were received.

Objectives, activities and relevant policies (continued)

Adoption and Fostering (continued)

Of these the IRM accepted 137 cases, 132 fostering and 5 adoption, 31 cases, all fostering, were withdrawn at some point in the process after formal acceptance. 116 cases were reviewed, there are always cases that are accepted or have review panels in the following reporting year because of the timing of the application.

The service operates a primarily digital service with virtual panels for all the cases which will continue, a face to face panel would only be held in exceptional circumstances to meet a specific need. Virtual panels have enabled the IRM to become much more accessible as a national service which has been a positive benefit to both applicants and agencies. The use of virtual meetings has also enabled increased access and engagement with stakeholders which has increased awareness of the IRM and to sharing of current issues and the lessons from the cases it receives.

Legal Practice

CCLC's Legal Practice continued 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, ensured children in care and care leavers received the local authority support they are entitled to, secured appropriate provisions for children with special education needs and disabilities and ensured children's best interests are served through family law proceedings.

Lucy was 15 when she turned to Coram for support having had to leave her family home for her own safety:

"I had a lot of childhood trauma. I ended up in a very uncomfortable place with children's social care and Coram helped me with all of my issues and to get the outcome that I needed...and gave me the confidence I needed to stand my ground... Feeling safe and feeling happy – that's not too much for any child to ask for."

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, including a challenge to Norfolk County Council's unlawful policy dramatically to cut speech and language therapy provision for children with Education, Health and Care Plans (EHCPs).

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 2023. Whilst we also hold a face to face contract in education law, the education law team continued to operate primarily under a separate specialist Civil Legal Advice (CLA) Contract.

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 over 700 new matters.

As a result of an exceptional grant from the Paul Hamlyn Foundation, we are now planning to expand the department and to open a third centre in Leeds, in order to realise the strategic goal to ensure children have a fair chance through access to legal advice and representation.

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 beyond 2022 into the next phase of the project. 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 to take work forward in the coming year.

During the year CCLC also commenced a new partnership with the charity Refugee Legal Support and 8 pro bono partner law firms on their Family Reunion From Europe project. Through the partnership, a designated family reunion caseworker position was created within CCLC to deliver complex family reunion casework.

The Legal Practice has undergone a Lexcel accreditation three year review which commented on the 'excellent reputation in the niche areas of law' we offer and 'the high level of service offered'. It also noted how well supported staff were and that it was clear 'that staff well-being is a top priority for the Unit'. The LPU was commended on 29 areas of best practice. Our solicitors continued to receive positive feedback from clients and professionals:

"An excellent and invaluable service which I would highlight and recommend to anyone having to deal with an obstructive or intransigent local authority in SEN matters Very helpful informative, pro-active, efficient, effective and customer-focused." [Legal Practice client]

"I have worked with solicitors from the Immigration Team at Coram Children's Legal Centre for many years. I can say that they are easily some of the best solicitors I have worked with in terms of their legal knowledge and commitment to their clients. They are always wanting to go the extra mile ..."

"It strikes me that at the core of the legal and policy work being done at CCLC is a really strong commitment to access to justice for migrant children and young people. I see this through the cases they take on often involving very vulnerable children and young people and the discussions I have about the outreach work being done." [Barrister working with CCLC]

Objectives, activities and relevant policies (continued)

Migrant Children's Programme

The Migrant Children's Programme (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 casework services in immigration, asylum and nationality law, CCLC 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.

In 2021/22, the MCP team comprised of around ten full time equivalent staff, 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.

During 2021/22 CCLC supported **1,134 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 with partner organisations including migrant support centres, primary schools, homelessness services and youth groups.

There was, especially in the first quarter, a lot of work done to support children, young people and families who needed to secure their status under the EU Settlement Scheme before the 30 June 2021 deadline, with a particular focus on children in care and care leavers.

During 2021/22 CCLC supported **1,442 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 line 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.

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, the Refugee and Migrant Children's Consortium. In 2021/22, CCLC has in particular championed the rights of children throughout the passage of the Nationality and Borders Act 2022 and in the redrafting of the Immigration Rules through the simplification of the rules review committee. CCLC welcomed progress in autumn 2021 when a concession was brought in that meant that for young people who had grown up in the UK there would be a shorter route

Objectives, activities and relevant policies (continued)

Migrant Children's Programme (continued)

to permanent status, and in March 2022 when new rules were laid to bring in this and other beneficial changes for children. CCLC worked to highlight the needs of non-British children in the care review and, alongside partner organisations, published a report in February 2022 showcasing best practice in meeting the immigration and nationality needs of children in care.

International children's rights

During the financial year 2021/22, Coram International provided consultancy services to INGOs and Governments in 42 countries worldwide: the 10 ASEAN countries (Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam), Bangladesh, Belize, Burundi, Cambodia, Ghana, Greece, India, Iraq, Kazakhstan, Libya, Nepal, Nigeria, the 14 Pacific Island Countries (Cook Islands, Fiji, Kiribati, Republic of Marshall Islands, Federated States of Micronesia, Niue, Nauru, Palau, Samoa, Solomon Islands, Tonga, Tuvalu, Tokelau, and Vanuatu), Papua New Guinea, South Sudan, Syria, Tanzania, United Kingdom and Zimbabwe.

The team also held preferred status as child protection consultants to the UNICEF Headquarters in New York, as technical assistance consultants to the UNICEF Europe and Central Asia Regional Office to conduct Country Programme and Thematic Evaluations and to provide technical support for results-based management to the UNICEF East Asia and Pacific Regional Office and as consultants for carrying out situation analyses to the UNICEF Headquarters and seven regional offices.

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

Highlights during the year included providing technical expertise to the **UNICEF Headquarters** in New York to develop a global guide on legislative responses to online or "technology-enabled" child sexual exploitation and abuse. The guide provides practical guidance for governments, civil society, industry and country offices of international organisations to advocate for and develop legislation to protect children from online sexual exploitation and abuse. The guide comes at a pivotal moment, as reports indicate an increase in the scale, severity and complexity of online child sexual exploitation and abuse, exacerbated by the COVID-19 pandemic.

The completion of an evaluation of UNICEF Philippines' Child Protection Programme between 2017 and 2020 took place. The evaluation assessed the relevance, coherence, effectiveness, efficiency and sustainability of the programme and identified lessons learned to help inform future child protection interventions in the Philippines. The evaluation was assessed by GEROS, UNICEF's independent review mechanism which rated the evaluation as Highly Satisfactory, i.e. exceeding UNICEF/UN Evaluation Group standards for evaluation reports whereby decision makers may use the evaluation with a high degree of confidence.

Objectives, activities and relevant policies (continued)

International children's rights (continued)

A baseline study was completed for the international NGO **Right to Play** of the innovative 'My Education, My Future' project, a project aiming to improve learning outcomes and life skills for girls in communities affected by the Burundian refugee crisis in Burundi and Tanzania. The study collected baseline data on students' life skills, literacy and numeracy, and knowledge of children's rights, using a quasi-experimental approach to compare intervention and non-intervention schools in order to enable the measurement of the project's impact in a robust way. The study also involved a survey of community members to collect data on the understanding of the barriers to education access for girls, including girls with disabilities, and attitudes towards education for girls and children with disabilities.

A brief summary of each project across the financial year is set out below. The list includes a note of those that continue into 2022/23:

- ◆ **ASEAN countries:** Carrying out a Situation Analysis of Children Affected by Migration. *Continues into FY22/23.*
- ◆ **Belize:** A study to review the existing transitioning-from-care support services for youth in the protection systems in Belize and develop a plan for the strengthening of these services for the Inter-American Development Bank and the development of a training course focusing on practical social work skills to build the capacity of frontline social workers and middle managers in Belize together with a social work supervision framework to assist in case management and staff development for UNICEF. *The project for UNICEF continues into FY22/23.*
- ◆ **Bangladesh, Nepal and India:** A research study for the UNICEF Regional Office for South Asia on the impact of COVID-19 on child marriage Bangladesh, India and Nepal. *Continues into FY22/23*
- ◆ **Burundi and Tanzania:** A 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.
- ◆ **Cambodia:** The development of a child protection law and establishment of case management system and SOPs. *Continues into FY22/23*
- ◆ **Ghana:** Technical support for the development of the Government of Ghana and UNICEF Country Programme Document guiding UNICEF's work in Ghana between 2023 and 2027. *Continues into FY22/23*
- ◆ **Greece:** A review of the child-friendliness of the justice system in Greece. *Continues into FY22-23.*
- ◆ **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 FY22-23.*

Objectives, activities and relevant policies (continued)

International children's rights (continued)

- ◆ **Iraq:** Technical assistance to support the finalisation of the Child Law.
- ◆ **Kazakhstan:** Assessment of child protection services for children affected by migration and developing a conceptual framework for the improved provision of services.
- ◆ **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 FY22/23.*
- ◆ **Nepal:** Providing technical assistance in relation to social and child protection, including documentation, knowledge management and policy writing.
- ◆ **Nigeria:** Developing a guide for judges and magistrates in Nigeria on the Family Court Rules (funded by the Chubb Rule of Law Fund). *Continues into FY22/23.*
- ◆ **The 14 Pacific Island Countries:** Technical support to update the Situation Analyses of children and adolescents for each of the 14 countries as well as a regional report. *Continues into FY22/23.*
- ◆ **Papua New Guinea:** The protection of children from all forms of violence and child focused justice: Mapping and Analysis of the legal and policy frameworks in Papua New Guinea.
- ◆ **Philippines:** Continuing work on guidance on the implementation of diversion by prosecutors in Philippines, funded by the Chubb Rule of Law Fund. Further, an Evaluation of UNICEF Philippines' Child Protection Programme from 2017 to 2020, and a Review of Social Services Programmes, Child Protection System and Social Services Workforce in BARMM. *With the project funded by Chubb Rule of Law Fund and the project for UNICEF in BARMM will continue into FY22/23.*
- ◆ **South Sudan:** Provision of technical assistance in relation to the implementation of the South Sudan Child Act 2008.
- ◆ **Syria:** Technical support to implement a national study on violence against children in Syria. *Continues into FY22/23.*
- ◆ **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 FY22/23.*
- ◆ **Zimbabwe:** Study on early marriage in Zimbabwe for UNWomen.

Objectives, activities and relevant policies (continued)

International children's rights (continued)

In the coming year, Coram International will be conducting a large-scale multi-country evaluation of national childcare reform initiatives with a strong focus on deinstitutionalisation, including in particular children with disabilities and other 'difficult to place children' for the UNICEF Regional Office for Europe and Central Asia. The evaluation covers initiatives across 7 countries in Eastern Europe and Central Asia and will see the team working together with national consultants in each country.

The team is also conducting a research study for the UNICEF Regional Office for South Asia on the impact of COVID-19 on child marriage. The study which will be undertaken across Bangladesh, India and Nepal will analyse changes in drivers and moderators of child marriage, due to COVID-19 aiming to contribute to strategies, policies, and programme interventions to mitigate and avert the negative impacts of COVID-19 on child marriage in the region.

Financial review

Financial overview

The statement of financial activities for the year ended 31 March 2022 shows an increase in income to £3,616,584 (2021 - £3,418,313) and an increase in expenditure to £3,389,643 (2021 - £3,100,019). This increase 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 £226,941 (2021 - increase of £318,294). Net unrestricted funds of the charity increased by £190,339 (2021 - £229,292) and restricted funds increased by £36,602 (2021 - £89,002). Details of movements in the restricted funds can be found in note 13.

At the end of the year, total reserves stood at £1,941,533 (2021 - £1,714,592) which included restricted funds of £231,542 (2021 - £194,940) for expenditure on specific projects. Unrestricted funds of £200,806 have been set aside for specific projects, details of which are set out in note 14.

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 2022 cash stood at £784,240 (2021 - £1,197,265).

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

Reserves policy (continued)

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

As 31 March 2022 the general reserves of the charity were £1,548,059 (2021 - £1,358,199) 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



Judge Celia Dawson
Chair

Approved by the Trustees on: 1 December 2022

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 2022 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 2022 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
- ◆ 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.

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

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.

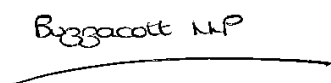
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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.

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.

 Buzzacott LLP

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

Date 15th December 2022

Statement of financial activities Year to 31 March 2022 **(incorporating the income and expenditure account)**

	Notes	General funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and expenditure:					
Income:					
Donations		19,309	—	19,309	45,731
Charitable activities					
. Promoting and advancing children's rights					
..Legal Services	1	1,332,652	206,804	1,539,456	1,427,059
..Migrant Children's Programme	2	170,789	299,747	470,536	478,139
..International	3	965,904	—	965,904	883,318
..Independent Review Mechanism	4	605,358	—	605,358	552,896
Other					
. Coronavirus Job Retention Scheme		—	—	—	17,973
. Other sources		16,021	—	16,021	13,197
Total income		3,110,033	506,551	3,616,584	3,418,313
Expenditure on:					
Charitable activities					
. Promoting and advancing children's rights		2,919,694	469,949	3,389,643	3,100,019
Total expenditure	5	2,919,694	469,949	3,389,643	3,100,019
Net income and net movement in funds	5	190,339	36,602	226,941	318,294
Reconciliation of funds:					
Funds brought forward at 1 April 2021		1,519,652	194,940	1,714,592	1,396,298
Funds carried forward at 31 March 2022		1,709,991	231,542	1,941,533	1,714,592

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 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	8		—		—
Current assets					
Debtors	9	1,378,933		972,842	
Cash at bank and in hand		<u>784,240</u>		<u>1,197,265</u>	
		2,163,173		2,170,107	
Liabilities					
Creditors: amounts falling due within one year	10	<u>(221,640)</u>		<u>(455,515)</u>	
Net current assets			1,941,533		1,714,592
Total net assets			1,941,533		1,714,592
The funds of the charity					
Restricted funds	13		231,542		194,940
Unrestricted funds					
. General funds			1,509,185		1,358,199
. Designated funds	14		<u>200,806</u>		<u>161,453</u>
			1,941,533		1,714,592

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



Judge Celia Dawson
Chair

Approved on: 1 December 2022

Statement of cash flows Year to 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(413,025)	36,583
Change in cash and cash equivalents in the year		(413,025)	36,583
Cash and cash equivalents at 1 April 2021	B	1,197,265	1,160,682
Cash and cash equivalents at 31 March 2022	B	784,240	1,197,265

Notes to the statement of cash flows for the year to 31 March 2022.

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

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	226,941	318,294
Adjustments for:		
(Increase) decrease in debtors	(406,091)	108,697
Decrease in creditors	(233,875)	(390,408)
Net cash (used in) provided by operating activities	(413,025)	36,583

B Analysis of cash and cash equivalents

	2022 £	2021 £
Total cash and cash equivalents: Cash at bank and in hand	784,240	1,197,265

C Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Total cash and cash equivalents: Cash at bank and in hand	1,197,265	(413,025)	—	784,240

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 2022 with comparative information provided in respect to the year 31 March 2021.

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.

Income from charitable activities has been reclassified to new subheadings in the current year, to better reflect the activities of the charity. The 2021 comparatives have been reallocated to the new subheadings.

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.

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 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 recognition (continued)

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 £2,500 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

1 Legal Services (Legal practice unit and Legal family support services)

		Unrestricted Funds £	Restricted Funds £	Toal Funds 2022 £	Toal Funds 2021 £
Central England Law centre	Grant Income	—	98,804	98,804	95,004
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000	—
BBC Children in need	Grant Income	—	33,000	33,000	21,591
The Access to Justice Foundation	Grant Income	—	—	—	88,523
Other grants	Grant Income	25,000	—	25,000	68,429
Legal Services Commission	Fee Income	974,336	—	974,336	804,717
Department for Education	Fee Income	329,395	—	329,395	328,471
Private fees	Fee Income	3,297	—	3,297	19,576
Training income		624	—	624	748
		1,332,652	206,804	1,539,456	1,427,059

Income from charitable activities, set out above and in notes 2 to 4 below, have been reclassified to new subheadings in the current year, to better reflect the activities of the charity. The 2021 comparatives have been reallocated to the new subheadings.

2 Migrant Childrens Programme

		Unrestricted Funds £	Restricted Funds £	Toal Funds 2022 £	Toal Funds 2021 £
Home office	Grant Income	—	51,387	51,387	30,064
Legal Education Foundation	Grant Income	—	42,644	42,644	39,365
Esmée Fairbairn Foundation	Grant Income	—	50,000	50,000	91,667
Justice Together Initiative (Paul Hamlyn Foundation)	Grant Income	—	36,000	36,000	43,333
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	20,000	119,716	139,716	250,676
Fee Income	Fee Income	122,229	—	122,229	342
Training Income		28,560	—	28,560	22,692
		170,789	299,747	470,536	478,139

3 International

		Unrestricted Funds £	Restricted Funds £	Toal Funds 2022 £	Toal Funds 2021 £
UNICEF	Fee Income	918,216	—	918,216	863,499
Other	Fee Income	47,688	—	47,688	19,819
		965,904	—	965,904	883,318

4 Independent Review Mechanism

		Unrestricted Funds £	Restricted Funds £	Toal Funds 2022 £	Toal Funds 2021 £
Department for Education	Fee Income	267,249	—	267,249	274,991
Others	Fee Income	338,109	—	338,109	277,905
		605,358	—	605,358	552,896

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.

5 Total expenditure

	Basis of allocation	Legal services £	Publications and research £	Inter- national £	Independent Review Mechanism £	Total 2022 £	Total 2021 £
Costs directly allocated to activities							
. Salaries and other staff costs	Direct	1,050,131	322,720	505,135	314,867	2,192,853	1,971,233
. Consultants and direct legal costs	Direct	40,980	11,040	217,879	163,509	433,408	463,736
. Other direct costs	Direct	80,811	22,184	38,263	27,663	168,921	117,245
. Books, postage and stationery	Direct	73	—	70	—	143	86
. Travel and subsistence	Direct	8,940	454	—	1,255	10,649	1,271
. Bad debts	Direct	12,238	—	—	—	12,238	—
. Foreign exchange losses (gains)	Direct	—	—	3,448	—	3,448	13,356
		1,193,173	356,398	764,795	507,294	2,821,660	2,566,927
Support costs allocated to activities							
. Salaries and other staff costs	Staff numbers	49,570	10,496	16,190	—	76,256	76,255
. Consultancy and professional fees	Staff numbers	110,207	41,058	33,456	59,853	244,574	216,530
. Insurance	Staff numbers	14,534	4,871	4,423	2,136	25,964	21,450
. Premises	Staff numbers	103,331	17,048	39,769	33,983	194,131	195,850
. Travel and subsistence	Staff numbers	—	—	—	—	—	—
. Office and other costs	Staff numbers	7,824	—	—	3,141	10,965	6,363
. Audit fees	Staff numbers	9,208	1,836	3,213	1,836	16,093	16,644
		1,487,847	431,707	861,846	608,243	3,389,643	3,100,019

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

6 Net income (expenditure) and net movement in funds

This is stated after charging:

	Total 2022 £	Total 2021 £
Staff costs (note7)	2,269,077	2,047,488
Auditor's remuneration		
. Statutory audit	7,380	5,900
. Solicitors accounts rules	5,900	5,650
. Other services	1,800	1,100
Operating lease rentals	64,195	64,195

7 Staff costs

	Total funds 2022 £	Total funds 2021 £
Wages and salaries	2,012,756	1,822,382
Social security costs	194,208	169,759
Pension costs	62,112	55,347
	2,269,077	2,047,488

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

	Total 2022	Total 2021
Direct charitable work	69	66
Administrative work	3	3
	72	69

One employee earned between £80,000 and £90,000 during the year (2021 - one).

Key management personnel are defined as the Trustees, the Group Chief Executive 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 £167,521 (2021 - £162,138).

No Trustee received any remuneration in respect to their services during the year (2021 – none). No expenses were reimbursed to Trustees during the year (2021 – £nil).

The charity operates a defined contribution pension scheme. The annual contribution made by the charity to the scheme is £62,112 (2021 - £55,347) and contributions totalling £9,292 (2021 - £8,100) were payable to the pension scheme at the year end.

8 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.

9 Tangible fixed assets

	Short leasehold improvements £	Furniture and equipment £	Total £
Cost			
At 1 April 2021 and at 31 March 2022	28,289	87,907	116,916
Depreciation			
At 1 April 2021	28,289	87,907	116,196
Charge for the year	—	—	—
At 31 March 2022	28,289	87,907	116,196
Net book values			
At 31 March 2022	—	—	—
At 31 March 2021	—	—	—

10 Debtors

	2022 £	2021 £
Grant, fee and contract income debtors	398,253	302,344
Work in progress	837,640	580,266
Prepayments and accrued income	126,947	68,524
Amount due from parent undertaking	16,061	—
Amounts due from fellow subsidiaries	32	21,208
Sundry debtors	—	500
	1,378,933	972,842

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Deferred income (note 11)	9,868	229,418
Expense creditors	39,214	81,543
Amounts due to parent undertaking	—	26,798
Amount due to fellow subsidiaries	—	210
Social security and other taxes	80,597	73,815
Sundry creditors and accruals	91,961	43,731
	221,640	455,515

12 Deferred income

	2022 £	2021 £
At 1 April 2021	229,418	296,733
Amount released to income in the year	(229,418)	(296,733)
Amount deferred to next year	9,868	229,418
At 31 March 2022	9,868	229,418

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

13 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 2021 £	Income £	Expenditure £	At 31 March 2022 £
International projects	43,168	—	(43,168)	—
Legal Service Support	—	206,804	(118,460)	88,344
Publications and Research (Migrant Children's Project)	151,772	299,747	(308,321)	143,198
	194,940	506,551	(469,949)	231,542

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 Designated funds

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

	2022 £	2021 £
Legal Practice Unit	16,344	46,986
Migrant Children's Project	179,440	114,467
Legal Family Support Service	5,000	—
	200,806	161,453

15 Analysis of net assets between funds

	General fund £	Restricted funds £	Total funds £
Net current assets	1,709,991	231,542	1,941,533

16 Operating lease commitments

At 31 March 2022, the charity had commitments in respect to total minimum lease payments payable under operating leases for land and buildings due as follows:

	2022 £	2021 £
Payable within:		
Less than one year	66,495	64,195
Between one and two years	66,495	128,390
	132,990	192,585

17 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.

18 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.

19 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.

20 Funds held as custodian

At 31 March 2022, the charity held funds on behalf of clients of £85,820 (2021: £182,876).

Appendix:
Comparative statement of financial activities Year to 31 March 2021

	Notes	General funds £	Restricted funds £	Total funds 2021 £
Income from:				
Donations		45,731	—	45,731
Charitable activities				
. Promoting and advancing children's rights				
.. Legal Services	1	1,211,581	215,478	1,427,059
.. Migrant Children's Programme	2	94,006	384,072	478,139
.. International	3	821,649	61,669	883,318
.. Independent Review Mechanism		552,896	—	552,896
Other				
. Coronavirus Job Retention Scheme		17,973	—	17,973
. Other sources		13,197	—	13,197
Total income		2,782,094	636,219	3,418,313
Expenditure on:				
Charitable activities				
. Promoting and advancing children's rights		2,552,802	547,217	3,100,019
Total expenditure	4	2,552,802	547,217	3,100,019
Net income and net movement in funds	5	229,292	89,002	318,294
Reconciliation of funds:				
Funds brought forward at 1 April 2020		1,290,360	105,938	1,396,298
Funds carried forward at 31 March 2021		1,519,652	194,940	1,714,592

Appendix:
Comparative notes to the financial statements Year to 31 March 2021

1 Legal Services (Legal practice unit and Legal family support services)

Grant	Specific purpose	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
BBC Children in need	Legal Services (Legal Practising Unit)	—	21,591	21,591
Other grants	Legal Services (Legal Practising Unit)	58,069	10,360	68,429
Legal Services Commission	Legal Services (Legal Practising Unit)	804,717	—	804,717
Department of Education	Legal Aid Agency	328,471	—	328,471
Central England Law Centre	Legal Services (Legal Practice Unit)	—	95,004	95,004
Private fees	Legal Services (Legal Practice Unit)	19,576	—	19,576
The Access to Justice Foundation - Community Justice Fund	Legal Services (Legal Practice Unit)	—	88,523	88,523
Training income		748	—	748
		<u>1,211,581</u>	<u>215,478</u>	<u>1,427,059</u>

2 Migrant Childrens Programme

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Publications and Research			
Home office	—	30,064	30,064
Legal Education Foundation	—	39,365	39,365
Esmée Fairbairn Foundation	—	91,667	91,667
Justice Together Initiative (Paul Hamlyn Foundation)	—	43,333	43,333
Grants (Where funding does not exceed £40,000 in earlier year)	71,032	179,644	250,676
Fee Income	342	—	342
Training Income	22,692	—	22,692
Others			
	<u>94,006</u>	<u>384,072</u>	<u>478,139</u>

Appendix:
Comparative notes to the financial statements Year to 31 March 2021

5 Total expenditure (continued)

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

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 2021

13 Restricted funds (continued)

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
	<u>105,938</u>	<u>636,219</u>	<u>(547,217)</u>	<u>194,940</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 including £32,900 from the Barrow Cadbury Trust for the Covid-19 support scheme which was fully expensed during the year.

15 Analysis of net assets between funds

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