

**Coram Children's
Legal Centre Limited**

**Annual Report and Financial
Statements**

31 March 2023

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	31

Appendix

Comparative statement of financial activities	37
Comparative notes to the financial statements	38

Reference and administrative information

Trustees	HHJ Celia Dawson (Chair) Jamie Burton Danielle Lewis 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

Coram Children's Legal Centre was established to champion children's rights in the UK and beyond, and provides an exceptional combination of legal information, advice, presentation, policy and research working to change lives, laws and systems.

In all these ways, CCLC plays an increasingly vital role in a system under profound pressure from longer timescales for cases to be heard. The Special Education Tribunal now registering cases with a delay of 12 months leaves children's lives on hold and firms are withdrawing from legal aid work leaving children unable to access the advice they need. As the Illegal Migration Bill progressed into law, the impact on the lives of young people in limbo became ever more pressing.

As these challenges for children have deepened and been exacerbated by the impact of the pandemic and cost of living crisis on family life and on schools, so we have sought to rise to this challenge with growth in our Legal Practice addressing education, immigration, community care and family law.

More than 800 matters were opened and, as growth was achieved, so quality was assured with LEXCEL paying tribute to 29 points of excellence. We were delighted that Qaisar Shaikh, Head of Education Law was recognised by the Law Society in 2023 with the prestigious award of 'Legal Hero' for his work and was awarded the Legal Aid Lawyer of the Year in July 2022 with two colleagues nominated in the 2023 programme and to have also been recognised as a Centre of Excellence for immigration.

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 which directly helped 16,609 people with more than 1,870,488 downloads of our information guides from childlawadvice.org.uk.

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.

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.



HHJ 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 2023.

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 30 and comply with the charitable company's Memorandum and Articles of Association, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice (the Charities SORP) 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
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Carolyn Hamilton	Director of International Programmes and Research
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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 June 2022
Jamie Burton	
Danielle Lewis	appointed March 2023
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, Colchester and Leeds, 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 resulting in reduced income levels as well as low hourly rates and delayed payment. 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 legally assured advice and information on family, child and education law affecting children and families in England. This service is a digital first with a website packed with information and guides to assist people with taking forward their issues.

In the course of the year, an extension to contract was awarded and future operation to 31st March 2025 has now been supported by a grant from the Department for Education. This means that the resources for the service have been eroded to a significant extent over time and it is hoped that a tender will be launched in due course to secure longer term funding and address the scale of need and impact of inflation.

Demand for our service continues to be extremely high. This year there were 1,870,488 downloads of our information guides from childlawadvice.org.uk. We overhauled the functionality to make this even more user friendly and have introduced a web chat facility to increase access further, thanks to a generous donation.

Objectives, activities and relevant policies *(continued)*

Child Law Advice Service (CLAS) *(continued)*

By email and telephone advice, we were able to assist 16,609 people, an increase from the previous years and this continues to be highly appreciated and 94% of parents and carers surveyed stated that they had a better understanding of their options.

We were pleased to welcome Will Quince MP former Minister for Children and Families to visit the service in his constituency to meet staff, volunteers and clients and to hear first hand the issues addressed in relation to contact and parental disputes, domestic abuse and access to support, as well as education admissions and exclusions.

Restoration of our volunteer project after the pandemic provides key support to this with 7 volunteers assisting us this year, 2 of whom were on placement and 3 more of whom have gone on into paid roles, building capacity for the future.

To develop the service further, one of our Lead Advisers has now taken on the role of Policy and Information Lead so that we are more able to look for trends and key issues in order to help us fully develop our service. We continue to ensure we are assisting in the most needed areas of family, child and education law and, in the coming year, this will include the expansion of the national school exclusions hub, following its transfer to Coram group.

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 19th 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.

Objectives, activities and relevant policies (continued)

Adoption and Fostering (continued)

The IRM is delivered under contract to the Department for Education by Coram Children's Legal Centre (CCLC). The current contract has been extended until the end of March 2024, the tendering process for the new contract has been commenced by the DfE. The contract focuses on efficiency, value for money, sharing learning, reach and profile but any new contract will need to address increasing costs and inflation.

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 fee has not been changed since before 2015 placing the service under strain. 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 117 applications in the year to the end of March 2023.

- ◆ 109 fostering, of these 44 were from connected persons
- ◆ 8 adoption
- ◆ No access to adoption records applications were received.

The IRM accepted 109 cases – 101 in relation to fostering and 8 in adoption, 9 cases, all fostering, were withdrawn at some point in the process after formal acceptance, this level also being considerably lower than the preceding year. 113 cases were reviewed, since there are always cases that are accepted or have review panels in the following reporting year because of the timing of the application

Positive feedback has been received from applicants and agencies as illustrated in the comments below:

"I felt that the panel were very welcoming and explaining how the meeting would be chaired and the number of questions asked"

"The staff at the IRM were very helpful from the start they listened to us and spoke with empathy if that is possible."

The service operates primarily digitally with virtual panels for all the cases, and provision for face to face panels if required to meet a specific need. This approach enables the IRM to be fully 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 so increasing awareness of the IRM and sharing of current issues and the lessons from the cases it receives which remains a priority for the future.

Objectives, activities and relevant policies (continued)

Legal Practice

CCLC's Legal Practice continued to operate from three sites: Coram Campus in London, Colchester and Leeds. 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. During the year: we have:

- ensured children in care and care leavers received the local authority support they are entitled to
- conducted complex casework for age disputed children facing prosecution for entry offences under the Nationality and Borders Act
- secured refugee status and leave to remain for refugees and migrant children and young people;
- secured appropriate provisions for children with special education needs and disabilities; 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 that 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 an important strategic judicial review to challenge the government's policy. This meant that a vulnerable, traumatised, pregnant Afghan woman and a child would have had to make the dangerous journey to Pakistan to register their biometrics prior to even submitting an application for family reunion with her refugee husband in the United Kingdom. The policy and lack of sufficient discretion to waive the requirement in compelling circumstances was found unlawful, a precedent-setting judgement in making reunification more accessible for Afghan families.

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 2024. 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.

The Legal Practice continued to deliver specialist casework to clients with complex legal problems both in person and remotely, supported by our online-hosted case management system opening over 800 new matters (an increase from last year)) and its quality has been recognised with 29 points of excellence in the LEXCEL audits

Objectives, activities and relevant policies (continued)

Legal practice (continued)

“The Unit maintains its excellent reputation ... with a high number of new matters coming in by way of referrals in particular from the Migrant Children’s Project and Coram Voice as well as the Education Advice telephone line. A very low number of complaints have been received in the last 12 months in relation to the large number of new cases and client feedback is consistently of a high level, all indicating the commitment to client care shown by the team.”

LEXCEL report

Across all areas, CCLC’s solicitors continue to receive positive feedback from clients and professionals for their care and for the quality of their work:

“I really appreciate your work. They were the best. You have time for your clients and you treat your clients with respect ... Thank you very much.”

Legal Practice client

“[My solicitor] has been thorough and responsive from the offset and throughout. [He] always replied (in a timely manner) to all correspondence, setting out what has been done, what still needs to be done – all information outlined is always clear”

Legal Practice client

The Education Law team sustained and extended its work under the Civil Legal Aid contract being the longest serving national provider. The work continues to feature case work for children facing periods of exclusion from school and challenges in accessing the provision needed under their Education Health and Care Plans to address their special educational needs and disabilities.

Ed and Rainah’s story

Rainah is autistic and was non-verbal until the age of five. After the local authority failed to place her in a specialist school for more than a year, the Coram team intervened to secure the place to which she was entitled. Her father, Ed says “Rainah’s speech has astounded everyone, particularly how quickly it is continuing to develop. Her reading is also light years ahead of where it was and her social interaction has also noticeably improved. We cannot thank CCLC enough for the professional and empathetic way in which the whole team has dealt with Rainah’s appeal.”

We are proud that Head of Education Law, Qaisar Sheikh was awarded the Legal Aid Lawyer of the Year Award in recognition of his service in 2022 and that two further colleagues were nominated for the 2023 awards.

Qaisar has also contributed to the successful extension of the ground breaking Fair Chance programme with the Clement James Centre supported by the Royal Borough of Kensington and Chelsea. This uniquely combines specialist legal advice with therapeutic interventions for families with children at risk of school exclusion and we are now working to replicate this model in the coming year.

Objectives, activities and relevant policies (continued)

Legal practice (*continued*)

As a result of an exceptional grant from the Paul Hamlyn Foundation, we expanded our immigration casework team striving to meet the increased need for complex immigration casework.

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 into the next phase of the project until 2025.

During the year that team secured 56 grants of citizenship, made 54 applications and took on 88 new cases. We also delivered training to 85 pro bono lawyers to take work forward in the coming year.

Our partnership with the charity Refugee Legal Support and 8 pro bono partner law firms on their Family Reunion From Europe project has continued and entered its second year. Through the partnership, a designated family reunion caseworker position sits within CCLC to deliver complex family reunion casework.

Another new partnership with the charity We Belong commenced enabling a funded and experienced immigration solicitor to be embedded within CCLC to deliver advice and casework to help long-term young migrants regularize and maintain their immigration status.

The Legal Practice will further extend its reach and impact in the coming year as a result of the transfer to Coram of grant-funded programmes for young people in crisis in London, previously operated by Just for Kids Law. This adds a housing law specialism to our portfolio of information and advice and extends further access to representation in immigration, community care and education law.

With the support of Mission 44, there is key focus for the future on the development of further pro bono help and digital advice in relation to educational exclusion. Trust for London will support our immigration work and Oak Foundation are supporting increased delivery of legal work to support young people at risk of homelessness. We look forward to working in partnership further to realise Coram's strategic goal that children have A Fair Chance in Education and Access to Justice.

Migrant Children's Programme

- ◆ Improving practice and increasing the ability of non-legal professionals and organisations to understand these children and young people's experiences and realise their legal rights; and
- ◆ Securing positive change in law, policy and public debates, with young people involved in calls for change and a collaborative approach to sector coordination.

In 2022/2023, 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.

Objectives, activities and relevant policies (continued)

Migrant children's programme (continued)

During the year 923 children, young people, parents and carers were supported to access immigration legal advice, through outreach immigration legal sessions and immigration legal workshops, helping them to understand their situation, their rights and the way forward. CCLC worked with partner organisations including migrant support centres, primary schools, homelessness services and youth groups to achieve these aims.

In addition, CCLC supported 1,042 professionals through our training programme and 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 and it depends entirely on donations 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, and to support the voice and impact of our young ambassadors, the Young Citizens.

We have continued our involvement in the redrafting of the Immigration Rules through the simplification of the rules review committee. This year has been distinctive for the intensive work to champion the rights of children and inform parliamentarians throughout the passage and implementation of the Nationality and Borders Act 2022. CCLC has been at the forefront of sector responses to the Illegal Migration Bill particularly around child detention.

By coming to Parliament and meeting with Peers, I want to help to make sure we are being heard. This is not the time to sit in a room and contemplate on what needs to be done – as young people and refugees, we know what is needed and I believe our arguments are valid and should not go unheard.

Amina, Coram Young Citizen Ambassador

International children's rights

During the financial year 2022/23, Coram International provided consultancy services to INGOs and Governments in 48 countries worldwide: Armenia, the 10 ASEAN countries (Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam), Bangladesh, Belarus, Belize, Bulgaria, Georgia, Ghana, India, Jordan, Kazakhstan, Kosovo, Kyrgyzstan, Libya, Montenegro, Moldova, Nepal, 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, Serbia, Sierra Leone, Sri Lanka, Syria, Tajikistan, Uzbekistan and Zimbabwe.

Objectives, activities and relevant policies (continued)

International children's rights (*continued*)

The team continue to hold preferred status as 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. The team 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.

During the financial year 2022/23, there was a return to full international travel and Coram International team members undertook work in 17 countries: Cambodia, Bangladesh, Belize, Jordan, Kosovo, Kyrgyzstan, Libya, Montenegro, Nepal, Palau, Philippines, Tonga, Vanuatu, Sierra Leone, Sri Lanka, Tajikistan, Tunisia and Uzbekistan.

Highlights during the year included conducting a study for **UNICEF ROSA** to understand the impact of Covid-19 on child marriage determinants in South Asia. This project was part of UNFPA and UNICEF's Global Programme to End Child Marriage, which focuses on enabling girls at risk of child marriage to choose and direct their own futures, supports communities with positive norms change, and strengthens systems that deliver services to adolescent girls. Coram International's research aimed to analyse the changes in drivers and moderators of child marriage due to Covid-19, including adolescents' attitudes, and assess the impact of the pandemic on girls already married. The research will hopefully contribute to strategies, policies, and programme interventions that will avert the negative impacts of Covid-19 on child marriage in South Asia.

This year also saw the completion of a regional situation analysis on the situation of children affected by migration in ASEAN member states for UNICEF EAPRO. The project was designed to develop the understanding of the nature and scale at which children from Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam are affected by Migration. As well as producing a regional report for the East Asia and Pacific Regional Office, the team undertook case studies in 7 countries, conducted a legal review of current legislation in the region, and produced policy briefs. This work will support the implementation of the recently adopted ASEAN Declaration on the Rights of Children in the Context of Migration.

An evaluation of UNICEF Cambodia's child protection programme was completed. The evaluation assessed the effectiveness of the programme headed by the Royal Government of Cambodia and UNICEF Cambodia. Coram International consultants reviewed evidence of the programmes relevance, effectiveness, efficiency and sustainability at national and sub-national level. The evaluation provided recommendations for strengthening UNICEF's strategies, programme interventions and building greater partnerships for protecting children in Cambodia, aligned with the global Child Protection Strategy and Strategic Plan. The recommendations will inform the next UNICEF Country Programme.

Objectives, activities and relevant policies *(continued)*

International children's rights *(continued)*

In addition, Coram International worked with the Government of Cambodia under a contract with UNICEF Cambodia to draft a new Child Protection Law. The Law has now completed the drafting stage and is ready for review by the Council of Jurists before being submitted to the Council of Ministers and then to the legislature.

A brief summary of each project across the financial year is set out below. The list includes a note of those that continue into 2023/24:

- ◆ **ASEAN countries:** Carrying out a Situation Analysis of Children Affected by Migration.
- ◆ **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.
- ◆ **Bangladesh:** Assessment of the social service system and workforce competencies and capacities as it relates to child protection in Bangladesh. *Continues into FY23/24.*
- ◆ **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.
- ◆ **Cambodia:** The development of a child protection law and establishment of case management system and SOPs. Further, an evaluation of UNICEF's Child Protection Programme.
- ◆ **ECARO:** A multi-country evaluation of national childcare reform initiatives in Belarus, Serbia, Georgia, Montenegro, Armenia, Tajikistan, and Bulgaria, and the development of a legal aid training package for legal aid providers. *Continues into FY23/24.* **Jordan:** Mapping of the social service workforce in Jordan, including all government and NGO sectors. *Continues into FY23/24.*
- ◆ **Kazakhstan:** Documenting the experiences of the country in repatriation and reintegration of children from armed conflicts from the child's rights perspectives.
- ◆ **Kosovo:** Developing a permanent programme on children's rights in Kosovo on behalf of the European Union's Office in Kosovo, as part of the consortium led by DAI Global Austria GmbH & Co.
- ◆ **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 FY23/24.*

Objectives, activities and relevant policies (continued)

International children's rights (continued)

- ◆ **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.
- ◆ **The 8 Pacific Island Countries:** An analysis of the youth engagement landscape in the countries of Fiji, Kiribato, the Federated States of Micronesia, Palau, Samoa, the Solomon Islands, Tonga, and Vanuatu. *Continues into FY23/24.*
- ◆ **Palau:** Providing support to the Government of Palau in its development of the new National Youth Policy (2022-2028), a costed action plan, and its monitoring and evaluation framework.
- ◆ **Papua New Guinea:** A deep dive study on the diversion of children in conflict with the law in Papua New Guinea (PNG). *Continues into FY23/24.*
- ◆ **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 FY23/24.*
- ◆ **Sierra Leone:** A situational analysis of children and adolescents in Sierra Leone.
- ◆ **Sri Lanka:** Assessment of routine data collection gaps in the Justice for Children Sector in Sri Lanka.
- ◆ **Syria:** Technical support to implement a national study on violence against children in Syria. *Continues into FY23/24.*
- ◆ **UNICEF HQ:** Provide technical expertise to support the development of a global guide on legislative responses to online or technology-enabled child sexual exploitation and abuse. Additionally, producing a report on the nature and prevalence of violence in adolescent partner relationships with recommendations for a UNICEF programmatic response. *Continues into FY23/24.*
- ◆ **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 FY23/24.*
- ◆ **Uzbekistan, Kazakhstan, Kyrgyzstan, and Tajikistan:** Technical support in documenting good practices and lessons learned in ensuring the rights and results for children returned from conflict zones in Iraq, Syria, and Afghanistan on behalf of UNICEF Uzbekistan.

Equality, Diversity and Inclusion

Over the past year, the staff team has worked to continue to evolve and develop our equality, diversity and inclusion work. We have established an EDI steering group made up of staff from across the organisation which meets regularly to review, assess and plan our work in this area. Some of our work has included:

- regular, dedicated staff meetings
- workshops and training sessions with external speakers and organisations
- working with external speakers and trainers to present a series of webinars and online training that focus on gender, sexuality, unconscious bias and stereotypes
- developed a framework for how we work with experts by experience, such as committee members, speakers and authors
- implemented anonymous recruitment as part of the Coram-wide pilot.

We realise that being an organisation that is equal, diverse and inclusive is something to constantly work towards. EDI remains a key priority for the next year including publishing our EDI plan and a guide to how we use language.

The commitment to diversity was a strong characteristic in the results of the Investors in people reaccreditation which was this year again awarded at Gold Award standard, recognising the high level of engagement of staff with strategy and the organisational values, and its leadership.

Financial review

Financial overview

The statement of financial activities for the year ended 31 March 2023 shows an increase in income to £4,102,283 (2022 - £3,616,584) and an increase in expenditure to £4,041,190 (2022 - £3,389,643). 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 £61,093 (2022 - increase of £226,941). Net unrestricted funds of the charity increased by £41,005 (2022 - £190,339) and restricted funds increased by £20,088 (2022 - £36,602). Details of movements in the restricted funds can be found in note 13 to the financial statements.

At the end of the year, total reserves stood at £2,002,626 (2022 - £1,941,533) which included restricted funds of £251,630 (2022 - £231,542) for expenditure on specific projects. Unrestricted funds of £180,293 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 2023 cash stood at £573,733 (2022 - £784,240).

Financial review *(continued)*

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

As 31 March 2023 the general reserves of the charity were £1,570,703 (2022 - £1,509,185) which would be sufficient to fund the budgeted 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



HHJ Celia Dawson
Trustee

Approved by the Trustees on: 13th December 2023

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 2023 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 2023 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, 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, 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. 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; or
- ◆ the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

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

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is stylized, with the letters "B" and "L" being particularly prominent and connected to the rest of the text.

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

Date: 14 December 2023

Statement of financial activities Year to 31 March 2023
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and expenditure:					
Income:					
Donations		83,819	—	83,819	19,309
Charitable activities					
. Promoting and advancing children's rights					
..Legal Services	1	1,563,288	312,041	1,875,329	1,539,456
..Migrant Children's Programme	2	150,808	297,625	448,433	470,536
..International	3	1,076,642	—	1,076,642	965,904
..Independent Review Mechanism	4	600,419	—	600,419	605,358
Other					
. Other sources		17,641	—	17,641	16,021
Total income		3,492,617	609,666	4,102,283	3,616,584
Expenditure on:					
Charitable activities					
. Raising funds	5	45,082	—	45,082	25,069
. Promoting and advancing children's rights	5	3,406,530	589,578	3,996,108	3,364,574
Total expenditure		3,451,612	589,578	4,041,190	3,389,643
Net income and net movement in funds	6	41,005	20,088	61,093	226,941
Reconciliation of funds:					
Funds brought forward at 1 April 2022		1,709,991	231,542	1,941,533	1,714,592
Funds carried forward at 31 March 2023		1,750,996	251,630	2,002,626	1,941,533

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 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	9		—		—
Current assets					
Debtors	10	1,863,847		1,378,933	
Cash at bank and in hand		573,733		784,240	
		2,437,580		2,163,173	
Liabilities					
Creditors: amounts falling due within one year	11	(434,954)		(221,640)	
Net current assets			2,002,626		1,941,533
Total net assets			2,002,626		1,941,533
The funds of the charity					
Restricted funds	13		251,630		231,542
Unrestricted funds					
. General funds			1,570,703		1,509,185
. Designated funds	14		180,293		200,806
			2,002,626		1,941,533

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



HHJ Celia Dawson
Trustee

Approved on: 13th December 2023

Statement of cash flows Year to 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash used in operating activities	A	(210,507)	(413,025)
Change in cash and cash equivalents in the year		(210,507)	(413,025)
Cash and cash equivalents at 1 April 2022	B	784,240	1,197,265
Cash and cash equivalents at 31 March 2023	B	573,733	784,240

Notes to the statement of cash flows for the year to 31 March 2023.

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

	2023 £	2022 £
Net income (as per the statement of financial activities)	61,093	226,941
Adjustments for:		
Increase in debtors	(484,914)	(406,091)
(Increase) decrease in creditors	213,314	(233,875)
Net cash used in operating activities	(210,507)	(413,025)

B Analysis of cash and cash equivalents

	2023 £	2022 £
Total cash and cash equivalents: Cash at bank and in hand	573,733	784,240

C Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Total cash and cash equivalents: Cash at bank and in hand	784,240	(210,507)	—	573,733

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 2023 with comparative information provided in respect to the year 31 March 2022.

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 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 7. 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 £	Total Funds 2023 £	Total Funds 2022 £
Central England Law centre	Grant Income	—	102,370	102,370	98,804
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000	75,000
Refugee Legal Support	Grant Income	—	41,810	41,810	—
BBC Children in Need	Grant Income	—	33,500	33,500	33,000
Legal Education Foundation					
Justice First Fellowship	Grant Income	12,000	5,000	17,000	—
We Belong	Grant Income	—	24,361	24,361	—
Prism Funds - LPU	Grant Income	—	30,000	30,000	—
London Legal Support Trust	Grant Income	5,000	—	5,000	—
Other grants	Grant Income	—	—	—	25,000
Legal Services Commission	Fee Income	1,194,110	—	1,194,110	974,336
Department for Education	Fee Income	322,142	—	322,142	329,395
Private fees	Fee Income	29,226	—	29,226	3,297
Training income		810	—	810	624
		1,563,288	312,041	1,875,329	1,539,456

2 Migrant Childrens Programme

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Home office	Grant Income	—	13,966	13,966	51,387
Legal Education Foundation	Grant Income	—	9,841	9,841	42,644
Esmée Fairbairn Foundation	Grant Income	—	50,000	50,000	50,000
Justice Together Initiative	Grant Income	—	83,333	83,333	—
Justice Together Initiative (Paul Hamlyn Foundation)	Grant Income	—	36,000	36,000	36,000
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	35,000	104,485	139,485	139,716
Fee Income	Fee Income	88,518	—	88,518	122,229
Training Income		27,290	—	27,290	28,560
		150,808	297,625	448,433	470,536

3 International

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
UNICEF	Fee Income	1,076,642	—	1,076,642	918,216
Other	Fee Income	—	—	—	47,688
		1,076,642	—	1,076,642	965,904

4 Independent Review Mechanism

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Department for Education	Fee Income	303,317	—	303,317	267,249
Others	Fee Income	297,102	—	297,102	338,109
		600,419	—	600,419	605,358

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 £	International £	Independent Review Mechanism £	Total 2023 £	Total 2022 £
Raising funds	Direct	14,694	23,300	—	—	37,994	20,868
Support cost allocation	% to Fundraising	2,741	4,347	—	—	7,088	4,201
		17,435	27,647	—	—	45,082	25,069
Costs directly allocated to activities							
. Salaries and other staff costs	Direct	1,370,944	311,980	539,420	378,460	2,600,804	2,192,853
. Consultants and direct legal costs	Direct	51,286	15,943	300,094	147,443	514,766	433,408
. Other direct costs	Direct	86,797	13,785	87,022	19,153	206,757	148,053
. Books, postage and stationery	Direct	134	—	48	—	182	143
. Travel and subsistence	Direct	4,380	1,720	605	195	6,900	10,649
. Bad debts	Direct	2,014	—	—	—	2,014	12,238
. Foreign exchange losses (gains)	Direct	(41)	12	38,015	—	37,986	3,448
		1,515,514	343,440	965,204	545,251	3,369,409	2,800,792
Support costs allocated to activities							
. Salaries and other staff costs	Staff numbers	82,038	18,028	12,256	—	112,322	76,256
. Consultancy and professional fees	Staff numbers	118,691	37,763	36,679	68,630	261,763	240,373
. Insurance	Staff numbers	13,301	6,650	5,219	6,651	31,821	25,964
. Premises	Staff numbers	122,892	14,070	39,684	14,918	191,564	194,131
. Travel and subsistence	Staff numbers	—	—	—	—	—	—
. Office and other costs	Staff numbers	6,721	—	276	2,304	9,301	10,965
. Audit fees	Staff numbers	12,674	2,543	2,543	2,168	19,928	16,093
		1,871,831	422,494	1,061,861	639,922	3,996,108	3,364,574

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 2023 £	Total 2022 £
Staff costs (note 7)	2,712,394	2,269,077
Auditor's remuneration		
. Statutory audit	6,765	7,380
. Solicitors accounts rules	7,250	5,900
. Other services	1,670	1,800
Operating lease rentals	93,844	64,195

7 Staff costs

	Total funds 2023 £	Total funds 2022 £
Wages and salaries	2,398,322	2,012,757
Social security costs	241,485	194,208
Pension costs	72,587	62,112
	2,712,394	2,269,077

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

	Total 2023	Total 2022
Direct charitable work	82	69
Administrative work	4	3
	86	72

One employee earned between £60,000 and £70,000 during the year (2022 - one) and one employee earned between £80,000 and £90,000 during the year (2022 - 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 £169,241 (2022 - £167,521).

No Trustee received any remuneration in respect to their services during the year (2022 – none). No expenses were reimbursed to Trustees during the year (2022 – £nil).

The charity operates a defined contribution pension scheme. The annual contribution made by the charity to the scheme is £72,587 (2022 - £62,112) and contributions totalling £9,829 (2022 - £9,292) 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 2022	28,289	87,907	116,196
Retiring assets	—	(81,567)	(81,567)
At 31 March 2023	28,289	6,340	34,629
Depreciation			
At 1 April 2022	28,289	87,907	116,196
Retiring assets	—	(81,567)	(81,567)
At 31 March 2023	28,289	6,340	34,629
Net book values			
At 31 March 2023	—	—	—
At 31 March 2022	—	—	—

10 Debtors

	2023 £	2022 £
Grant, fee and contract income debtors	669,399	398,253
Work in progress	1,055,026	837,640
Prepayments and accrued income	139,342	126,947
Amount due from parent undertaking	—	16,061
Amounts due from fellow subsidiaries	80	32
	1,863,847	1,378,933

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income (note 12)	—	9,868
Expense creditors	58,762	39,214
Amounts due to parent undertaking	161,308	—
Social security and other taxes	130,063	80,597
Sundry creditors and accruals	84,821	91,961
	434,954	221,640

12 Deferred income

	2023 £	2022 £
At 1 April 2022	9,868	229,418
Amount released to income in the year	(9,868)	(229,418)
Amount deferred to next year	—	9,868
At 31 March 2023	—	9,868

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 2022 £	Income £	Expenditure £	At 31 March 2023 £
Legal Service Support	88,344	312,041	(332,079)	68,306
Publications and Research (Migrant Children's Project)	143,198	297,625	(257,499)	183,324
	231,542	609,666	(589,578)	251,630

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.

	2023 £	2022 £
Legal Practice Unit	16,344	16,344
Migrant Children's Project	158,949	179,462
Legal Family Support Service	5,000	5,000
	180,293	200,806

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	1,750,996	251,630	2,002,626

16 Operating lease commitments

At 31 March 2023, the charity had commitments in respect to total minimum lease payments payable under operating leases for land and buildings due as follows:

	2023 £	2022 £
Payable within:		
Less than one year	93,844	66,495
Between one and two years	-	66,495
	93,844	132,990

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 2023, the charity held funds on behalf of clients of £ 145,801 (2022: £85,820).

Appendix:
Comparative statement of financial activities Year to 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and expenditure:				
Income from:				
Donations		19,309	—	19,309
Charitable activities				
. Promoting and advancing children's rights				
..Legal Services	1	1,332,652	206,804	1,539,456
..Migrant Children's Programme	2	170,789	299,747	470,536
..International	3	965,904	—	965,904
..Independent Review Mechanism	4	605,358	—	605,358
Other				
. Other sources		16,021	—	16,021
Total income		3,110,033	506,551	3,616,584
Expenditure on:				
Charitable activities				
. Promoting and advancing children's rights		2,919,694	469,949	3,389,643
Total expenditure	5	2,919,694	469,949	3,389,643
Net income and net movement in funds	5	190,339	36,602	226,941
Reconciliation of funds:				
Funds brought forward at 1 April 2021		1,519,652	194,940	1,714,592
Funds carried forward at 31 March 2022		1,709,991	231,542	1,941,533

Appendix:
Comparative notes to the financial statements Year to 31 March 2022

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

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Central England Law centre	Grant Income	—	98,804	98,804
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000
BBC Children in need	Grant Income	—	33,000	33,000
The Access to Justice Foundation	Grant Income	—	—	—
Other grants	Grant Income	25,000	—	25,000
Legal Services Commission	Fee Income	974,336	—	974,336
Department for Education	Fee Income	329,395	—	329,395
Private fees	Fee Income	3,297	—	3,297
Training income		624	—	624
		1,332,652	206,804	1,539,456

Income from charitable activities, set out above and in note 2 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 £	Total Funds 2022 £
Home office	Grant Income	—	51,387	51,387
Legal Education Foundation	Grant Income	—	42,644	42,644
Esmée Fairbairn Foundation	Grant Income	—	50,000	50,000
Justice Together Initiative (Paul Hamlyn Foundation)	Grant Income	—	36,000	36,000
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	20,000	119,716	139,716
Fee Income	Fee Income	122,229	—	122,229
Training Income		28,560	—	28,560
		170,789	299,747	470,536

Appendix:
Comparative notes to the financial statements Year to 31 March 2022

5 Total expenditure

	Basis of allocation	Legal services £	Publications and research £	International £	Independent Review Mechanism £	Total 2022 £
Raising funds	Direct	14,600	6,268	—	—	20,868
	% to Fundraising cost					
Support cost allocation		2,939	1,262	—	—	4,201
		17,539	7,530	—	—	25,069
Costs directly allocated to activities						
. Salaries and other staff costs	Direct	1,050,131	322,720	505,135	314,867	2,192,853
. Consultants and direct legal costs	Direct	40,980	11,040	217,879	163,509	433,408
. Other direct costs	Direct	66,211	15,916	38,263	27,663	148,053
. Books, postage and stationery	Direct	73	—	70	—	143
. Travel and subsistence	Direct	8,940	454	—	1,255	10,649
. Bad debts	Direct	12,238	—	—	—	12,238
. Foreign exchange losses (gains)	Direct	—	—	3,448	—	3,448
		1,178,573	350,130	764,795	507,294	2,800,792
Support costs allocated to activities						
. Salaries and other staff costs	Staff numbers	49,570	10,496	16,190	—	76,256
. Consultancy and professional fees	Staff numbers	107,268	39,796	33,456	59,853	240,373
. Insurance	Staff numbers	14,534	4,871	4,423	2,136	25,964
. Premises	Staff numbers	103,331	17,048	39,769	33,983	194,131
. Travel and subsistence	Staff numbers	—	—	—	—	—
. Office and other costs	Staff numbers	7,824	—	—	3,141	10,965
. Audit fees	Staff numbers	9,208	1,836	3,213	1,836	16,093
		1,470,308	424,177	861,846	608,243	3,364,574

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 2022

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
	<u>194,940</u>	<u>506,551</u>	<u>(469,949)</u>	<u>231,542</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.

15 Analysis of net assets between funds

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