

**Coram Children's
Legal Centre Limited**

**Annual Report and Financial
Statements**

31 March 2024

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

Charity Registration Number
281222

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Reference and administrative information

Patron	Her Majesty The Queen
Trustees	HHJ Celia Dawson (Chair) Jamie Burton KC Danielle Lewis Jonathan Portes Carol Storer Douglas Taylor
Company Secretary	Dr Carol Homden CBE
Senior Management Team Director of International Programmes and Research Managing Director of Legal Practice and Children's Rights	Professor Dame Carolyn Hamilton DBE Rosalyn Akar Grams
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 94 Moorgate London EC2M 6UR

Chair's statement Year to 31 March 2024

Coram Children's Legal Centre champions and upholds children's rights in the UK and beyond, providing an exceptional combination of legal information, advice, representation, policy and research.

This work has never been more needed as the legal aid system buckles under strain, leaving a growing number of children unable to access the advice they need and also placing unacceptable pressure on providers, having to juggle the challenges of staffing capacity and cash flow.

In this context, as the numbers of suspensions and school exclusions hit new levels, we are particularly pleased to have been able to grow our work further as a result of the transfer of services from a charity at risk.

Alongside our dedicated school exclusion hub and pro bono clinic we added capacity in housing law to complement our continuing areas of immigration, community care and family law.

We were delighted that our Head of Education Law was recognised as a Law Society Legal Hero in 2023 and that the Legal Practice achieved recognition of 30 points of good practice by LEXCEL.

We are 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 Child Law Advice Service which stands on the front line with 1.5 million unique downloads of assured legal information.

Coram International was again recognised in the Top 10 research reports for UNICEF and this year completed far-reaching multi-country studies in relation to the de-institutionalisation of children worldwide and development of fostering services, for example.

Having been appointed as a Core Participant in the Covid-19 Enquiry (Module 8) on children and young people we shall now work even further with colleagues across the Coram group to ensure that the rights and experiences of children stand at the forefront of our development as a society that cares.

We thank all those who make our work possible – staff, volunteers, and longstanding funding partners including the Paul Hamlyn Foundation, Central Law England Centre (KIND UK), BBC Children in Need, Esmée Fairbairn Foundation and the Justice Together Initiative. We are delighted to be supported through new partnerships - such as with Oak Foundation, Mission 44, Porticus UK, Trust for London and Improving Lives Through Advice (ILTA) through The Access to Justice Foundation / The National Lottery Community Fund - and we 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 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 30 to 34 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).

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

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.

Objectives and activities

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

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

Achievements & Performance

The year was characterised by continued high demand across all aspects of legal information, advice and representation and recognition of excellence. CCLC responded with expansion in work focussed on addressing the interwoven needs of children in crisis in the UK and in providing technical support to 33 countries in advancing capacity for realising children's rights.

Child Law Advice Service (CLAS)

The Child Law Advice Service is a digital first service providing legal advice and information on areas of child, family and education law. Advice is provided via email, webchat, two advice lines and a paid call back service and is distinctive in its focus and scale.

This year there were 1,470,721 downloads of our information guides from childlawadvice.org.uk, which was revised in the course of the year to further enhance navigation and ensure continuous updating of the content of our information pages to address matters of growing concern such as school attendance.

The service continues to be greatly appreciated by users, with 92% being satisfied and the vast majority feeling better equipped to address their legal issue as a result of the information and advice available.

"The advice given was clear and attentive. Despite my slightly chaotic order of what I was asking and how I asked it, the advisor was able to determine what I was really asking and what I needed to know. I really appreciated the clarity of advice as so often advice is vague and indirect."

"It is so hard to get good information, to get it and to believe you can rely on it, is such a relief."

Feedback from users

Some 15,996 people were assisted directly by email, web chat and telephone advice, significantly exceeding the targets under grant funding from the Department for Education. This is a small decrease from last year reflecting the reduction in value of the static funding as a result of inflation which has placed strain on both recruitment and retention of advisers.

To ensure progression and development and enhance capacity, the service provides volunteer placement opportunities with 4 volunteers gaining career entry opportunities and providing direct support to additional enquirers. Anne, for example, is a qualified paralegal who volunteers with the Child Law Advice Service and explains why this matters:

Achievements & Performance (continued)

Child Law Advice Service (continued)

“A typical day for me involves responding to a wide range of queries across family law, particularly in the areas of family breakdown, child arrangements and domestic abuse. For so many children and young people, relying on the legal system is their only option. It is a daunting prospect, which is not just financially out of reach but can also feel impossible to access and make sense of.”

Anne, adviser line volunteer

Providing real-time advice at scale, the service is rich in data and insights, which are used to support various policy activities and projects within CCLC and the Coram Group. This included the CCLC response to the Civil Legal Aid Review and an Impact and Evaluation-led project investigating homeless young people who have been failed by the care system, as well as responding to Department for Education enquiries about the revision of the family and friends care statutory guidance.

Moving forward to the new year we will look to secure further funding to continue our much needed service as well as developing the service to focus on current trends such as School Attendance issues and Family and Friends care as well as the further development of lawstuff.org.uk, which was accessed by a further 150,000 unique users in the year, as a dedicated source of advice on their rights for young people.

Fostering and Adoption

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 20th 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 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 which informs their final decision.

Achievements & Performance (continued)

Fostering and Adoption (continued)

The IRM is delivered under contract to the Department for Education by CCLC. The current contract was awarded to CCLC after the tendering process in November 2023, and commenced on April 1st, 2024, for two years with a possible extension for a further year. The contract focuses on efficiency, value for money, social value, sharing learning and increasing reach and profile.

The IRM is largely 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 IRM panels. This contribution is a regulatory requirement with payments based on a sliding scale should an application be withdrawn before the papers are received by the IRM panel members.

The IRM received 113 applications in the year to the end of March 2024.

- ◆ 108 fostering, of these 36 were from connected persons
- ◆ 5 adoption

The IRM accepted 107 applications in this period - 102 fostering and 5 adoption. 19 cases, all fostering, were withdrawn at some point in the process after they had been formally accepted, this is a much higher number than the 9 of the preceding year. 104 cases were reviewed with IRM review panels. The total number of cases reviewed is less than the 113 of the preceding year and reflects the number of cases withdrawn and the level of applications. There are also always a number of cases that are accepted that have review panels in the next reporting year.

The IRM is a digital-first service which reflects the need for it to be accessible, cost efficient and being mindful of its environmental impact. Panels are held virtually, and the application process is electronic, though adjustments can be made for additional needs and a face-to-face panel could be offered in exceptional circumstances to meet a specific need.

The digital service provides communication that is fast and cost effective. It recognises the world in which children and young people live and the need for those caring for them to be able to use technology in order to keep them safe in the digital world.

Virtual panels ensure accessibility for applicants and agency representatives and considerably reduced costs for applicants and agencies as well as removing the stress of travel and potential delays. The IRM has held virtual panels for applicants where English is not their first language including those where British Sign Language (BSL) is their first language. These panels have worked well and were able to overcome any additional challenges presented. Panels involving interpreters do take longer and extra breaks can be given if necessary and, where BSL is used, two interpreters are used to prevent fatigue.

Achievements & Performance (continued)

Fostering and Adoption (continued)

Virtual panels have the additional benefit of increasing the flexibility of panel dates and use of panel members. The IRM has a target of 120 cases being heard annually with dates arranged for 60 panels in advance. Unforeseen circumstances can result in last minute postponements which impact on the target figure as it is not possible to slot in another case at short notice. Panel members are paid a fee on a case basis, so it is possible to have single case panels if a case is withdrawn or there are extenuating circumstances causing a postponement.

Applicants, agencies and supporters are all asked to provide feedback after the panels, some examples of those received are given below:

"Very happy with everyone that we have interacted with, they use a calm, unbiased and professional approach to what is a very emotive subject."

"I was encouraged by the feeling that they listened to me and understood any issues I had."

"Information was detailed and informative."

"It was useful to have an understanding of how the panel would work in advance."

"Very respectfully, patiently and with clarity."

"Treated well and given a full opportunity to put over their points and feelings."

Legal Practice

CCLC's Legal Practice is the leading dedicated centre for child law operating from three sites: Coram Campus in London, Colchester and Leeds.

Headed by Rosalyn Akar Grams, 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. During the year this also extended to housing law to better address intersectional issues.

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.

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 we opened over 855 new matters (an increase from last year).

Achievements & Performance (continued)

Legal Practice (continued)

The quality of our service has been recognised with 30 points of good practice in the LEXCEL audit.

The Unit maintains its excellent reputation in the niche areas of law they offer, 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. Once again, a very low number of complaints have been received in the last 12 months in relation to the large number of new cases, many of which have been of a sensitive and complex nature. Client feedback is consistently of a high level, all indicating the commitment to client care shown by the team.

LEXCEL report

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).

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 migrant children to ensure they receive the care they are entitled to from the local authority
- ◆ 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
- ◆ provided information and representation for children and young people who have been or are at risk of school exclusion
- ◆ ensured children's best interests are served through family law proceedings
- ◆ utilise its learning and experience to inform policy makers
- ◆ continued to use legal challenges to bring about systemic change

Achievements & Performance (continued)

Legal Practice (continued)

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:

"Your understanding, compassion, all the hard work & dedication towards me it's just very rare and greatly appreciated. I can't thank you enough..."

Legal Practice client

"The lawyer appointed to us has proven to be not only an outstanding professional but also a compassionate and dedicated individual ... I wanted to convey our deep appreciation for your assistance and involvement in this matter."

Legal Practice client

Community care, immigration and asylum, and family law continue to be conducted under the Legal Aid Agency's 2018 Standard Civil Contract, which was extended to 2024.

Community care

During the year, our community care services have been complemented by housing law advice and representation for young people and expanded as part of the Oak Foundation funded project which transferred from Just for Kids Law in July 2023.

This work focuses on supporting young people in and around the care system and care leavers with an integrated and holistic approach – including access to advocacy support in relation to homelessness – reflecting the complex situations of young people in crisis.

CCLC has acted for a vulnerable former relevant child, where the local authority was refusing to assist with move on plan accommodation and a breach of Article 14 & 8 ECHR rights was argued in the challenge concerning the relationship between Part VII Housing Act 1996 and Part III Children Act 1989 is of wider public interest because the problems faced by many child victims of trafficking where the lack of effective support exposes them to risk of further exploitation. On the morning of the final hearing the local authority conceded its position, agreeing to the relief sought and paying damages and costs.

Education law

Whilst we also hold a face-to-face contract in education law and are able to extend support as a result of funding from Children in Need, the education law team continued to operate primarily under a separate specialist Civil Legal Advice (CLA) 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.

Achievements & Performance (continued)

Legal Practice (continued)

This year was again characterised by exceptional recognition in national awards. Qaiser Sheikh Head of Education Law, was one of the winners of the Law Society's Legal Hero Awards recognising solicitors making the biggest difference to the lives of others and described as "a consistent fighter for the most vulnerable in society."

In addition to our longstanding and extensive education law casework in the SEND Tribunal through the Legal Aid Agency's Civil Legal Advice (CLA) Contract, our education law services also expanded to provide greater focus on tackling school exclusions work as a result of the transfer of services from Just for Kids Law and funded by Mission 44.

The School Exclusions Hub now contains an enhanced range of resources for families and professionals concerned by school exclusion with the experience of young people informing policy through the Coram Voices in Action programme.

With the support of our partner A&O Shearman, we have also established a pro bono legal clinic to increase access to legal representation.

This year was also distinctive for the preparation for an important strategic judicial review to challenge the lack of legal aid for families appealing permanent exclusions. The judicial review argued that the legal aid safety net (Exceptional Case Funding) should be available in appeals to the Independent Review Panel where there is an allegation that permanent exclusion is discriminatory or engaged human rights.

This is a particularly important case for access to justice given the complexity of the legal principles involved with school exclusions cases, the disproportionate numbers of children with Special Educational Needs and Disabilities (SEND) and those from particular ethnic backgrounds affected and the life changing impact of school exclusions. The case was heard May 2024 and the decision awaited.

In addition, Coram continued the ground-breaking partnership with the Clement James Centre supported by the Royal Borough of Kensington and Chelsea. This uniquely combines specialist legal advice with therapeutic assessment and advocacy for families with children at risk of school exclusion and we are now working to replicate this model in the coming year.

Immigration impact

With the continued support of an exceptional grant from the Paul Hamlyn Foundation, our immigration casework team has grown with a senior solicitor to lead on strategic litigation and help secure systemic change for migrant children.

Funding for our pro bono project registering children for British Citizenship as part of the Kids in Need of Defence UK programme is continuing and during the year we worked on 130 cases with 71 successful applications resulting in citizenship being granted for children and young people.

Achievements & Performance (continued)

Legal Practice (continued)

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

Our partnership with the charity We Belong has entered its second year 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.

We have been successful in our tender for the 2024 Civil Legal Aid Contracts in education law, family law, community care law, public law, immigration and asylum and housing law and these will commence in September 2024.

Migrant Children's Programme

The Migrant Children's Programme (MCP) complements the work of CCLC's Legal Practice and Child Law Advice Service 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, 600 children, young people, parents and carers were supported to access immigration legal advice, through outreach immigration legal sessions and a dedicated email advice service.

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.

In addition, CCLC worked with partner organisations including migrant support centres, leaving care hubs, homelessness services and youth groups to:

- ◆ Improve 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*
- ◆ Secure positive change in law, policy and public debates, with young people involved in calls for change and a collaborative approach to sector coordination.

534 professionals were supported through our training programme, 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.

CCLC has continued to be a leading policy voice on the rights of children to access justice, including 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.

Achievements & Performance (continued)

Migrant Children's Programme (continued)

We have continued to engage with policymaking through Civil Service stakeholder groups and commentary and support on legislation, including detailed engagement with the Review of Civil Legal Aid and the Illegal Migration Act, throughout the passage of which CCLC led sector responses on child detention.

International children's rights

During the financial year 2023/24, Coram International provided professional support to local, and national Governments and international organisations seeking to improve their commitment to upholding children's rights.

Work was conducted for and with 33 countries: Afghanistan, Armenia, Bangladesh, Belize, Bhutan, Bulgaria, Burundi, Cambodia, Georgia, India, Jordan, Libya, Maldives, Montenegro, Moldova, Nepal, North Macedonia, 8 Pacific Island Countries (Fiji, Kiribati, Federated States of Micronesia, Palau, Samoa, Solomon Islands, Tonga, and Vanuatu), Pakistan, Papua New Guinea, Philippines, Serbia, Sierra Leone, Sri Lanka, Tajikistan and Türkiye.

Work was carried out directly in 17 of these countries: Armenia, Bangladesh, Bulgaria, Burundi, Georgia, Jordan, Moldova, North Macedonia, Türkiye, Fiji, Kiribati, Palau, Solomon Islands, Papua New Guinea, Philippines, Serbia and Sri Lanka.

The team continue to hold preferred status as consultants to the UNICEF Headquarters in New York, as technical assistance and evaluation consultants and to the UNICEF Europe and Central Asia Regional Office to conduct country programme and thematic evaluations.

The year saw the completion of a long-term contract to provide child protection technical assistance to UNICEF Libya to conduct a child protection mapping, providing technical assistance to support the strengthening of the child justice system.

The project with the Belize UNICEF office aimed to strengthen the capacity of the social service workforce in Belize through developing a training package and social work supervision framework, providing coaching to middle managers, and making recommendations towards the establishment of a training unit. This work benefits children in Belize by ensuring social service professionals have the capacity and competencies needed to deliver quality services, interventions, and responses.

Coram International also completed a deep dive study for UNICEF on the diversion of children in conflict with the law in Papua New Guinea. The study provided the PNG Government with up-to-date information on how diversion and alternative sentencing are actually functioning in practice in PNG, enabling key Government and UNICEF staff to make adjustments in planning and implementation to ensure that children are not being unlawfully detained and are provided the opportunity to be diverted away from the formal justice system.

Achievements & Performance (continued)

International children's rights (continued)

The team finalised work with the UNICEF Pacific office to conduct an analysis of child and adolescent participation in decision-making at different levels in the Pacific Island region. The main findings from the final report identify potential entry points and recommendations at regional and country-level to scaling up sustainable, high-quality participatory processes and platforms that engage adolescents in equitable ways.

Continuing commissions included formative evaluations of childcare reforms and deinstitutionalisation in eight Eastern European countries and for the Europe and Central Asia region as well as initiating a number of new projects with UNICEF, the International Rescue Committee and Right to Play International.

Highlights included securing and beginning the work on an evaluation of UNICEF HQ's *Justice for Children* agenda. This evaluation aims to identify and improve the conditions for success of UNICEF's work on access to justice for children and establish a baseline that provides a summary of the strengths and weaknesses of UNICEF to engage in access to justice under their new agenda.

A brief summary of each project across the financial year is set out below. The list includes a note of those that continue into 2024/25:

- ◆ 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.
- ◆ Bangladesh: Assessment of the social service system and workforce competencies and capacities as it relates to child protection in Bangladesh.
- ◆ Cambodia: The development of a child protection law and establishment of case management system and SOPs. Continues in 2024/25.
- ◆ UNICEF ECARO: A multi-country evaluation of national childcare reform initiatives in Serbia, Georgia, Montenegro, Armenia, Tajikistan, Bulgaria, and North Macedonia, with a strong focus on deinstitutionalisation, including in particular for children with disabilities and other difficult to place children. Continues into 2024/25.
- ◆ UNICEF ECARO: Development of a regional training for lawyers and other legal service practitioners to develop their knowledge, attitudes and skills on delivering child-friendly legal services. An in-person training was conducted in Türkiye in August 2023, and additional trainings in Bulgaria, Poland, and Ukraine have been delivered in the new financial year. Continues into 2024/25.
- ◆ UNICEF ESARO: Development of a regional training for frontline professionals and practitioners to develop their knowledge, attitudes and skills on providing MHPSS to children in the context of migration and displacement, and ensuring their access to child protection services. Continues into 2024/25.

Achievements & Performance (continued)

International children's rights (continued)

- ◆ UNICEF HQ: Formative Evaluation and Baseline of Justice for Children agenda. Continues into 2024/25.
- ◆ UNICEF ROSA: Meta-synthesis and meta-analysis of evidence on child marriage in South Asia to identify, critically appraise, synthesize, and compile all relevant and available evidence on what works to prevent child marriage in the region. Continues into 2024/25.
- ◆ International Rescue Committee: Development of a responsive monitoring, evaluation, and learning toolkit designed to measure the outcomes of protection case management and facilitate learning throughout the implementation of the protection case management model.
- ◆ Jordan: Mapping of the social service workforce in Jordan, including all government and NGO sectors. Continues into 2024/25.
- ◆ 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.
- ◆ Papua New Guinea: Conduct a deep dive study on the diversion of children in conflict with the law in Papua New Guinea.
- ◆ Philippines: Assess the current child protection system in the Philippines, provide recommendations for its improvement, and formulate a vision and a strategy towards child protection system strengthening at both the national and sub-national levels. Continues into 2024/25.
- ◆ Right to Play: Conduct a participatory study on the My Education, My Future girls' clubs in Burundi, which aim to support girls' life skills, in order to increase child participation within the monitoring and evaluation of such projects. Continues into 2024/25.
- ◆ Sri Lanka: Review of the laws, policies, and practices related to the provision of legal aid to children in contact with the law in Sri Lanka and development of child-friendly legal aid guidelines and recommendations for strengthening access to legal aid for children.
- ◆ Türkiye: Working with UNICEF and the Government of Türkiye to strengthen foster care in Türkiye through assessing and enhancing the current alternative care system and developing and piloting a new temporary foster care model. Continues into 2024/25.
- ◆ Türkiye: Conduct a human-rights based and equity-focused Situation Analysis of children and adolescents with respect to the realisation of children's and adolescents' rights. Continues into 2024/25.

Achievements & Performance (continued)

International children's rights (continued)

- ◆ The 8 Pacific Island Countries: An analysis of the youth engagement landscape in the countries of Fiji, Kiribati, the Federated States of Micronesia, Palau, Samoa, the Solomon Islands, Tonga, and Vanuatu.

The impact of work is felt in legal framework development, programme solutions and directly by the many thousands of young people participating in Coram International's work:

"Coram International's Youth Advisory Board for Child Protection is a truly inspiring effort that is paving the way for a brighter future for children and youth worldwide."

Lira, Venezuela City in the Philippines

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 leading to significant cash flow strain. Mitigating actions include:
 - ◇ Ensuring that our reputation for quality legal advice is maintained through high quality service provision;
 - ◇ Limiting exposure to cash flow pressures through maximising payment on account opportunities, diversifying income streams and operating a bank overdraft facility;
 - ◇ Proactive development of online resources and volunteer contribution to seek to address emergent need.

Financial review

Financial overview

The statement of financial activities for the year ended 31 March 2024 shows an increase in income to £4,472,856 (2023 - £4,102,284) and an increase in expenditure to £4,282,682 (2023 - £4,041,190). 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 £190,174 (2023 - £61,094). Net unrestricted funds of the charity increased by £75,338 (2023 - £41,005) and restricted funds increased by £114,839 (2023 - £20,088). 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 £2,192,801 (2023 - £2,002,627) which included restricted funds of £366,469 (2023 - £251,630) for expenditure on specific projects. Unrestricted funds of £130,649 have been set aside as designated funds for specific projects, details of which are set out in note 11.

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 2024 cash stood at £747,602 (2023 - £573,733). An overdraft facility has been arranged with Barclays Bank in 2024/25 to assist with the management of volatile cash levels.

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 2024 the general reserves of the charity were £1,695,683 (2023 - £1,570,704) which would be sufficient to fund the budgeted operating costs of the charity for just over four months.

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

Financial review (continued)

Reserves policy (continued)

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.

Future Plans

Coram Children's Legal Centre works to deliver the key strategic goal to ensure that children can achieve a Fair Chance in education and access to justice. To realise this aim, CCLC will continue to provide open access information and specialist advice across community care, education, family, housing and immigration law.

There will be a continued focus on ensuring sustainability of these services in the face of the low rates of legal aid, corroded over time by inflation, and cash flow burden by means of diversification of our income and activities. This will include the continued development of Coram International contributing expertise to the Coram Institute for children and the goal to be recognised as a research organisation, growth in our pro bono and volunteer capacity, and extension of the information resources addressing education exclusion in particular.

Our thanks go particularly to all our funders and partners for their ongoing support to realising a world in which all children have their rights upheld.

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

Governance, structure and management (continued)

Key management personnel (continued)

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.

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)	
Jamie Burton	
Danielle Lewis	
Jonathan Portes	
Kerry Smith	Resigned September 2024
Carol Storer	
Douglas Taylor	Appointed June 2024

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:

1. 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;
2. The International Programmes and Research team (known as Coram International) provides socio-legal consultancy worldwide;

Governance, structure and management (continued)

Organisation (continued)

3. 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.
4. 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.

Equality, Diversity and Inclusion (EDI)

We realise that being an organisation that is equal, diverse and inclusive is something to constantly work towards. The commitment to diversity was a strong characteristic in the results of the Investors in people reaccreditation, which was awarded at Gold Award standard in 2023, recognising the high level of engagement of staff with strategy and the organisational values, and its leadership. EDI remains a key priority in our development.

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.

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.

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).

Governance, structure and management (continued)

Statement of Trustees' responsibilities *(continued)*

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);
- ◆ 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.

Trustees' report Year to 31 March 2024

Approved and signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'Celia Dawson', is enclosed within a light purple rectangular border.

HHJ Celia Dawson
Trustee

Approved by the Trustees on: 17th September 2024

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 2024 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 2024 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 "B" being large and the "LLP" being written in a more compact, cursive style.

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

23 September 2024

Statement of financial activities Year to 31 March 2024
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations		9,026	—	9,026	83,819
Charitable activities					
. Promoting and advancing children's rights					
..Legal Services	1	1,594,368	820,178	2,414,546	1,875,329
..Migrant Children's Programme	2	46,000	276,387	322,387	448,433
..International	3	1,077,975	—	1,077,975	1,076,642
..Independent Review Mechanism	4	625,353	—	625,353	600,419
Other					
. Other sources		23,569	—	23,569	17,642
Total income		3,376,291	1,096,565	4,472,856	4,102,284
Expenditure on:					
Raising funds	5	55,499	—	55,499	45,082
Charitable activities					
. Promoting and advancing children's rights	5	3,245,457	981,726	4,227,183	3,996,108
Total expenditure		3,300,956	981,726	4,282,682	4,041,190
Net income and net movement in funds	6	75,335	114,839	190,174	61,094
Reconciliation of funds:					
Funds brought forward at 1 April 2023		1,750,997	251,630	2,002,627	1,941,533
Funds carried forward at 31 March 2024		1,826,332	366,469	2,192,801	2,002,627

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 and therefore no separate statement of total recognised gains and losses has been presented.

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

Balance sheet 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	8		—		—
Current assets					
Debtors	9	1,890,104		1,863,847	
Cash at bank and in hand		<u>747,602</u>		<u>573,733</u>	
		2,637,706		2,437,580	
Liabilities					
Creditors: amounts falling due within one year	10	<u>(444,905)</u>		<u>(434,953)</u>	
Net current assets			2,192,801		2,002,627
Total net assets			2,192,801		2,002,627
The funds of the charity					
Unrestricted funds	11				
. General funds		1,695,683		1,570,704	
. Designated funds		<u>130,649</u>		<u>180,293</u>	
		1,826,332		1,750,997	
Restricted funds	11	366,469		251,630	
	12	<u>2,192,801</u>		<u>2,002,627</u>	

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

Date: 17th September 2024

Statement of cash flows Year to 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	173,869	(210,507)
Change in cash and cash equivalents in the year		173,869	(210,507)
Cash and cash equivalents at 1 April 2023	B	573,733	784,240
Cash and cash equivalents at 31 March 2024	B	747,602	573,733

Notes to the statement of cash flows for the year to 31 March 2024.

A Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income (as per the statement of financial activities)	190,174	61,093
Adjustments for:		
Increase in debtors	(26,257)	(484,914)
Increase in creditors	9,952	213,314
Net cash used in operating activities	173,869	(210,507)

B Analysis of cash and cash equivalents

	2024 £	2023 £
Total cash and cash equivalents: Cash at bank and in hand	747,602	573,733

C Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £
Total cash and cash equivalents: Cash at bank and in hand	573,733	173,869	—	747,602

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 2024 with comparative information provided in respect to the year 31 March 2023.

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 financial statements 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), the Companies Act 2006 and the Charities Act 2011.

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 key 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
- ◆ determining the basis for allocating support costs; 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.

Grants and donations 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.

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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with generating voluntary income for the charity.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and indirect expenditure of delivering research projects, delivering an increasing number of programme activities and running events and conferences.

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.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets and depreciation

All assets costing more than £2,500 and with an expected useful life exceeding one year are capitalised. Items over £2,500 are capitalised and 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 and provisions

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

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds comprise monies set aside out of unrestricted general funds for specific future purposes or projects.

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.

Pension contributions

Contributions to employees' personal pension plans and defined contribution pension schemes are charged to the statement of financial activities when they are payable to the plan or scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

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

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Central England Law centre	Grant Income	—	102,503	102,503	102,370
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000	75,000
Refugee Legal Support	Grant Income	—	40,000	40,000	41,810
BBC Children in Need	Grant Income	—	33,000	33,000	33,500
Legal Education Foundation					
Justice First Fellowship	Grant Income	—	48,000	48,000	17,000
We Belong	Grant Income	—	37,190	37,190	24,361
Ajaz.org	Grant Income	—	15,000	15,000	30,000
London Legal Support Trust	Grant Income	10,000	—	10,000	5,000
The Stewarts Foundation	Grant Income	25,000	—	25,000	—
Improving Lives Through Advice (ILTA) (Access to Justice Foundation/ The National Lottery Community Fund)	Grant Income	—	100,000	100,000	—
Strategic Legal Fund	Grant Income	—	4,043	4,043	—
Mission 44	Grant Income	—	57,909	57,909	—
Oak Foundation	Grant Income	—	57,479	57,479	—
Trust For London	Grant Income	—	47,900	47,900	—
Porticus	Grant Income	—	55,000	55,000	—
Legal Services Commission	Fee Income	1,376,417	—	1,376,417	1,194,110
Department for Education	Fee Income	160,707	147,154	307,861	322,142
Private fees	Fee Income	19,197	—	19,197	29,226
Training income		3,047	—	3,047	810
		1,594,368	820,178	2,414,546	1,875,329

2 Income from Migrant Children's Programme

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Home office	Grant Income	—	—	—	13,966
Legal Education Foundation	Grant Income	—	—	—	9,841
Esmée Fairbairn Foundation	Grant Income	—	50,000	50,000	50,000
Justice Together Initiative	Grant Income	—	83,333	83,333	83,333
Justice Together Initiative (Paul Hamlyn Foundation)	Grant Income	—	47,000	47,000	36,000
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	20,000	96,054	116,054	139,485
Fee Income	Fee Income	20,000	—	20,000	88,518
Training Income		6,000	—	6,000	27,290
		46,000	276,387	322,387	448,433

3 International income

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
UNICEF	Fee Income	1,070,352	—	1,070,352	1,076,642
Other	Fee Income	7,623	—	7,623	—
		1,077,975	—	1,077,975	1,076,642

4 Income from Independent Review Mechanism

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Department for Education	Fee Income	340,889	—	340,889	303,317
Others	Fee Income	284,464	—	284,464	297,102
		625,353	—	625,353	600,419

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 Expenditure

	Basis of allocation	Legal services £	Migrant Children's Programme £	International £	Independent Review Mechanism £	Total 2024 £	Total 2023 £
Raising funds	Direct	24,600	24,914	—	—	49,514	37,994
Support cost allocation	% to Fund-raising cost	3,567	2,418	—	—	5,985	7,088
		28,167	27,332	—	—	55,499	45,082
Costs directly allocated to activities							
. Salaries and other staff costs	Direct	1,432,791	248,518	547,802	343,506	2,572,617	2,600,804
. Consultants and direct legal costs	Direct	57,455	62,752	357,900	128,422	606,529	514,766
. Other direct costs	Direct	238,464	12,676	78,162	16,560	345,862	206,757
. Books, postage and stationery	Direct	—	—	75	—	75	182
. Travel and subsistence	Direct	3,950	1,082	228	716	5,976	6,900
. Provision for bad debts	Direct	25,168	—	—	—	25,168	2,014
. Foreign exchange losses/(gains)	Direct	—	—	33,421	—	33,421	37,986
		1,757,828	325,028	1,017,588	489,204	3,589,648	3,369,409
Support costs allocated to activities							
. Salaries and other staff costs	Staff numbers	100,040	18,320	10,275	—	128,635	112,322
. Consultancy and professional fees	Staff numbers	141,207	12,039	36,154	62,708	252,108	261,763
. Insurance	Staff numbers	12,653	6,326	8,191	6,326	33,496	31,821
. Premises	Staff numbers	123,550	14,130	39,684	18,151	195,515	191,564
. Office and other costs	Staff numbers	4,913	51	256	978	6,198	9,301
. Audit & Governance	Staff numbers	15,296	2,095	2,095	2,097	21,583	19,928
		2,155,487	377,989	1,114,243	579,464	4,227,183	3,996,108

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

6 Net income net movement in funds

This is stated after charging:

	Total 2024 £	Total 2023 £
Staff costs (note 7)	2,699,832	2,712,394
Auditor's remuneration		
. Statutory audit	7,775	6,765
. Solicitors Accounts Rules audit	8,250	7,250
. Other services	4,800	1,670
Operating lease rentals	87,600	93,844

7 Staff costs

	Total funds 2024 £	Total funds 2023 £
Wages and salaries	2,398,601	2,398,322
Social security costs	229,135	241,485
Pension costs	72,096	72,587
	2,699,832	2,712,394

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

	2024 Number	2023 Number
Direct charitable activities	83	82
Support activities	6	4
	89	86

The number of employees whose remuneration was £60,000 per annum or more (excluding employer's pension contributions but including taxable benefits) during the period was as follows:

	2024 number	2023 number
£60,001 - £70,000	1	1
£80,001 - £90,000	1	1

Employer pension contributions totalling £2,556 (2023 – £2,559) were made in respect to the above employees during the year.

7 Staff costs (continued)

Key management personnel are defined as the Trustees, the Group Chief Executive and two members of the Senior Management Team. The remuneration of key management personnel is based on an internal assessment of the scope of the individual role and an individual's performance within that role. 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 Senior Management Team consisting of the Chief Executive, Chief Finance Officer and the Director of Operations.

The total remuneration of the key management personnel of the charity (including taxable benefits and employer's pension and national insurance contributions) was £168,725 (2023 - £169,241).

No Trustee received any remuneration during the year (2023 - £nil). No Trustee (2023 - £nil) was reimbursed for travel expenses.

8 Tangible fixed assets

	Short leasehold improvements £	Furniture and equipment £	Total £
Cost			
At 1 April 2023 and at 31 March 2024	28,289	6,340	34,629
Depreciation			
At 1 April 2023 and At 31 March 2024	28,289	6,340	34,629
Net book values			
At 31 March 2024	—	—	—
At 31 March 2023	—	—	—

9 Debtors

	2024 £	2023 £
Grant, fee and contract income debtors	441,415	669,399
Work in progress	1,220,009	1,055,026
Prepayments and accrued income	226,041	139,342
Amounts due from fellow subsidiaries	2,639	80
	1,890,104	1,863,847

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Expense creditors	82,566	58,762
Amounts due to parent undertaking	143,129	161,308
Social security and other taxes	171,577	130,063
Sundry creditors and accruals	47,633	84,820
	444,905	434,953

The amount due to the parent undertaking of £143,129 is in respect to a loan. The loan is unsecured and repayable on demand. Interest is charged at 5% on the outstanding loan amount.

11 Movements in funds

	At 31 March 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Legal Service Support	68,306	673,024	(527,836)	—	213,494
Migrant Children's Project	183,324	423,521	(453,890)	—	152,975
Total restricted funds	251,630	1,096,565	(981,726)	—	366,469
Unrestricted funds					
General funds	1,570,704	3,376,291	(3,300,956)	49,644	1,695,683
Designated funds					
. Legal practice unit	16,344	—	—	—	16,344
. Migrant children's project	158,949	—	—	(49,644)	109,305
. Legal family Support service	5,000	—	—	—	5,000
Total designated funds	180,293	—	—	(49,644)	130,649
Total unrestricted funds	1,750,997	3,376,291	(3,300,956)	—	1,826,332
Total funds	2,002,627	4,472,856	4,282,682	—	2,192,801

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:

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.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	1,826,332	366,469	2,192,801

13 Operating lease commitments

At 31 March 2024, the charity had commitments in respect to total minimum lease payments payable under operating leases as follows:

	Land and buildings	
	2024	2023
	£	£
Payable within:		
Less than one year	47,775	93,844
	47,775	93,844

14 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.

Other than as disclosed above (and within note 7) there were no other related party transactions during the period of report (2023: no other transactions).

15 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.

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.

16 Funds held as custodian

At 31 March 2024, the charity held funds on behalf of clients of £190,282 (2023: £145,801).

17 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.

Appendix:
Comparative statement of financial activities Year to 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<i>Income from:</i>				
<i>Donations</i>		83,819	—	83,819
<i>Charitable activities</i>				
<i>. Promoting and advancing children's rights</i>				
..Legal Services	1	1,563,288	312,041	1,875,329
..Migrant Children's Programme	2	150,808	297,625	448,433
..International	3	1,076,642	—	1,076,642
..Independent Review Mechanism	4	600,419	—	600,419
<i>Other</i>				
. Other sources		17,641	—	17,641
<i>Total income</i>		<u>3,492,617</u>	<u>609,666</u>	<u>4,102,283</u>
<i>Expenditure on:</i>				
<i>Charitable activities</i>				
. Raising funds	5	45,082	—	45,082
. Promoting and advancing children's rights	5	3,406,530	589,578	3,996,108
<i>Total expenditure</i>		<u>3,451,612</u>	<u>589,578</u>	<u>4,041,190</u>
<i>Net income and net movement in funds</i>	6	41,005	20,088	61,093
<i>Reconciliation of funds:</i>				
<i>Funds brought forward at 1 April 2022</i>		1,709,991	231,542	1,941,533
<i>Funds carried forward at 31 March 2023</i>		<u>1,750,996</u>	<u>251,630</u>	<u>2,002,626</u>

Appendix:
Comparative notes to the financial statements Year to 31 March 2023

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

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Central England Law centre	Grant Income	—	102,370	102,370
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000
Refugee Legal Support	Grant Income	—	41,810	41,810
BBC Children in Need	Grant Income	—	33,500	33,500
Legal Education Foundation				
Justice First Fellowship	Grant Income	12,000	5,000	17,000
We Belong	Grant Income	—	24,361	24,361
Ajaz.org	Grant Income	—	30,000	30,000
London Legal Support Trust	Grant Income	5,000	—	5,000
Other grants	Grant Income	—	—	—
Legal Services Commission	Fee Income	1,194,110	—	1,194,110
Department for Education	Fee Income	322,142	—	322,142
Private fees	Fee Income	29,226	—	29,226
Training income		810	—	810
		<u>1,563,288</u>	<u>312,041</u>	<u>1,875,329</u>

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 2022 comparatives have been reallocated to the new subheadings.

2 Migrant Childrens Programme

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Home office	Grant Income	—	13,966	13,966
Legal Education Foundation	Grant Income	—	9,841	9,841
Esmée Fairbairn Foundation	Grant Income	—	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
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	35,000	104,485	139,485
Fee Income	Fee Income	88,518	—	88,518
Training Income		27,290	—	27,290
		<u>150,808</u>	<u>297,625</u>	<u>448,433</u>

Appendix:
Comparative notes to the financial statements Year to 31 March 2023

5 Expenditure

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

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 2023

11 Movements in funds

	At 31 March 2023 £	Income £	Transfers £	Expenditure £	At 31 March 2024 £
Restricted funds					
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
Total restricted funds	231,542	609,666	—	(589,578)	251,630
Unrestricted funds					
General funds	1,509,185	3,492,617	—	(3,431,099)	1,570,703
Designated funds					
. Legal practice unit	16,344	—	—	—	16,344
. Migrant children's project	179,462	—	—	(20,513)	158,949
. Legal family Support service	5,000	—	—	—	5,000
Total unrestricted funds	1,709,991	3,492,617	—	(3,451,612)	1,750,996
Total funds	1,941,533	4,102,283	—	(4,041,190)	2,002,626

12 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total funds £
<i>Net current assets</i>	1,750,996	251,630	2,002,626