

**Coram Children's
Legal Centre Limited**

**Annual Report and Financial
Statements**

31 March 2025

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

Charity Registration Number
281222

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Reference and administrative information

Patrons

Her Majesty The Queen
The Right Honourable, the Baroness Hale of Richmond
Paul Bloomfield
Cherie Blair CBE KC
Jane Hoyal
Sir Andrew McFarlane, President of the Family Division of the High Court
Naomi Angell

Trustees

HHJ Celia Dawson (Chair)
Jamie Burton
Danielle Lewis
Jonathan Portes
Douglas Taylor

Company Secretary

Dr Carol Homden CBE

Senior Management Team	
Director of International Programmes and Research	Professor Dame Carolyn Hamilton
Managing Director of Legal Practice and Children's Rights	Rosalyn Akar Grams

Company registration number

01520787 (England and Wales)

Charity registration number

281222

Registered office

Wellington House
4th Floor
90-92 Butt Road
Colchester
England
CO3 3DA

Website

www.childrenslegalcentre.com

Auditor

Buzzacott Audit LLP
130 Wood Street
London
EC2V 6DL

Reference and administrative information

Bankers	Barclays Bank plc 9 High Street Colchester Essex CO1 1DA
	National Westminster Bank plc 332 High Holborn London WC1V 7PS

Chair's statement Year to 31 March 2025

Coram Children's Legal Centre provides an exceptional combination of legal information, advice, representation, policy and research advancing our goals that children can have A Fair Chance in life and access to justice to realise their rights.

The demand and need for our work continues unabated with a further increase in suspensions and school exclusions and children, young people and families in need of support to navigate the complex issues in their lives with limited access to legal information and all too often without access to legal aid.

The year has been characterised by the continuing recognition of the high quality of the Legal Practice and also the need to manage cash flow in the face of rising costs and limitations of legal aid funding and process. Our thanks go to the many firms working with us in our pro bono legal clinics which has enabled us to sustain and increase support for children and young people in crisis.

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 1.2 million unique downloads of assured legal information.

In addition, 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.

This real time information informs our contribution to national policy development including submissions and oral evidence to the Children and Wellbeing Bill and appointment as a Core Participant in the COVID Inquiry Module 8 examining the impact of the pandemic measures on children and young people.

We thank all those who make our work possible – staff, volunteers, and supporters including the Paul Hamlyn Foundation, Baker McKenzie, Children in Need, Justice Together Foundation, Oak Foundation and Mission 44 - 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.



HH Judge Celia Dawson
Chair

The Trustees present their statutory report together with the financial statements of Coram Children's Legal Centre Limited (CCLC) for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 28 and comply with the charitable company's Memorandum and Articles of Association, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice (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 the sustained recognition of the quality, reach and relevance of work across advice, legal casework, policy evidence and legal systems design. It was distinctive for appointment as a Core Participant in Module 8 of the Covid Inquiry and significant expansion of the reach of our pro bono partnerships to realise access to Justice for children across family, education, immigration and community care law in the UK and for work with 30 countries worldwide

Achievements were notable in the context of the continued pressure on legal aid contract values as a result of cost of living and the growing levels of need being faced by children and young people in navigating the complex circumstances they face and to achieve the stability, service support and education they need to thrive.

Child Law Advice Service (CLAS)

The Child Law Advice Service provides legal advice and information to residents of England on family, child and education law. CLAS is a digital first service with information pages and how to guides accessible via the dedicated website and advisers available to contact via webchat, email or telephone.

Being one of the only free legal advice services in England, we continue to be in demand. This year there were 1,171,000 downloads of our information guides from childlawadvice.org.uk very close to target, measurement of which was affected by GDPR changes to reporting which omits anyone who has not consented to cookies on the site.

We were awarded a further years' extension to our funding by the Department for Education at the same rate as the previous grant period. This funding is in place until 31st March 2026. The funding remained at the same level and therefore did not take into consideration the rises in cost of living but we were able to assist 13,447 people ahead of the target as a result of a blended approach across email as well as telephone advice, and the support of volunteers. We have now partnered with Pro Bono Community in London to seek to extend this further..

Our survey shows an average of 95% of our service users being either very satisfied or satisfied and the real time nature of the service provides essential insight into the challenges being faced by families in relation to education and family law matters.

We supported Coram's submission to the Covid Inquiry, particularly around the running of the family courts, school attendance, examinations, and SEND and further development content to address existing and emerging needs.

Future sustainability of the service is however critically dependent upon sustained support from the Department for Education and is strongly aligned to the Family First policy agenda.

Achievements & Performance (continued)

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 21st year of operation. The IRM has been holding independent reviews in adoption applications since 2004 and, since 2009, in fostering applications. By far the greatest number of applications concern Fostering, the number relating to Adoption continues to decrease.

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 to assist them in their final decision.

The IRM is delivered under contract to the Department for Education by Coram Children's Legal Centre (CCLC). The current contract was awarded from April 2024 for 2 years with the possibility of a further year's extension until March 2027. The contract focuses on efficiency, value for money, sharing learning, reach and profile, the new contract addressed increasing costs and inflation which are also already under discussion for the possible extension.

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 121 applications in the year to the end of March 2025.

- ◆ 118 fostering, of these 28 were from connected persons
- ◆ 3 adoption
- ◆ No access to adoption records applications were received

Achievements & Performance (continued)

Fostering and Adoption (continued)

The IRM accepted 118 cases – 115 in relation to fostering and 3 in adoption, of the connected persons applications 18 were following assessments and 10 concerned ongoing suitability. 13 cases, 12 fostering and 1 adoption were withdrawn at some point in the process after formal acceptance, this level was again lower than the 19 of the preceding year. 89 cases were reviewed which was lower than the previous year and below the 120 target in the contract but as the number of applications is outside the control of the IRM this remains a variable factor. There was some unforeseen delay with some reviews due to sudden changes of circumstance or following legal advice in some complex situations additionally 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 continues to be received from applicants and agencies as illustrated in the comments below though if any concerns are expressed in the feedback received they are reviewed to see what learning there might be and if anything could be done differently:

“There were prompt responses to queries and we liked the way the zoom meeting was handled from the ‘test’ to ensure technical difficulties were resolved to the careful chairing”.

“The whole process was very professional”.

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

“They were efficient, professional and friendly.”

The service operates primarily digitally with virtual panels for all the cases, though there is the potential for provision of a face to face panel 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.

The IRM staff are all home based as the office space has been given up, a Post Office Box is available for any mail that is received though this is rare as communication is via email and phone. The phone lines are open from 9.30 to 12.30 weekdays operated by the administrative staff though a caseworker is available to take calls during this time.

Achievements & Performance (continued)

Legal Practice

CCLC's Legal Practice operates from two sites: Coram Campus in London and Colchester and is staffed by solicitors, trainee solicitors, paralegals and support staff. It builds on the information and advice services of CCLC by offering specialist advice and in-depth casework and representation across: family law; education law; immigration and asylum law; and community care law.

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. 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.

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 579 new matters. During the year: we have:

- ensured children in care and care leavers received the local authority support they are entitled to;
- 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 (for 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 across 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. This includes a landmark High Court case which opens up the possibility of legal aid being granted in school exclusions appeals where there are substantive grounds of discrimination and an important case where the High Court issued an order mandating the Home Office to provide adequate accommodation to an asylum seeking mother and her severely disabled child.

We successfully tendered for the Legal Aid Agency's 2024 Standard Civil (Face to Face) Contract in community care, public law, immigration and asylum, family law and education law. This started in September 2024. However, due to capacity for most of the year the education law team continued to operate primarily under a separate specialist Civil Legal Advice (CLA) contract.

Achievements & Performance (continued)

Policy and Practice Change

Meantime, the Oak Foundation continued to support delivery of legal work to support young people at risk of homelessness complementing the complex casework of our community care team. This evidence fed into Coram's report: 'The Door is Still Closed – Why 16 and 17 year old homeless children are missing out on the support they are entitled to' which was widely covered whilst young ambassadors with lived experience informed policy recommendations.

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 amplify the voice and impact of our young ambassadors, the Young Citizens.

We contributed to informing the child poverty strategy and fed into the Ministry of Justice's implementation of the findings of the Review of Civil Legal Aid, and co-ordinated sector-wide interventions on the Children's Wellbeing and Schools Bill. We continue to chair the Children's Stakeholder Engagement Group with the Home Office.

Our Head of Policy and Practice Change was the expert advisor to Coram Impact and Evaluation Team's research into the impact on children of the minimum income requirement which was submitted to the Migration Advisory Committee.

As part of the evolution and tailoring of our services, we built on this expertise and sector recognition to broaden our policy and systems change work across the wider children's rights agenda. Focus during the year has included briefing on the Children's Wellbeing and Schools Bill, commentary on rising school exclusions and working with Coram's Voices in Action team and ambassadors on developing a programme of work on education policy.

During the year Coram was appointed a Core Participant to Module 8 of the Covid Inquiry which focusses on children and young people. The Policy and Practice Change Team led on the coordination and collation of our evidence in advance of hearings in the autumn of 2025.

International impact

Coram International provides consultancy services to UNICEF, other UN and multilateral organisations and INGOs to support Governments and other stakeholders across the globe in protecting and promoting children's rights.

During the financial year 2024/25, the team worked with UNICEF country offices in 20 countries, including: Bangladesh, Bulgaria, Burundi, Cambodia, Indonesia, Jordan, Libya, Maldives, Mauritania, Mongolia, Morocco, North Macedonia, Philippines, Poland, Tanzania, Türkiye, Ukraine, Uruguay, Uzbekistan, and Viet Nam. The team also worked with UNICEF HQ, the UNICEF Office for the Eastern Caribbean Area (UNICEF ECA) and four regional offices, namely UNICEF East Asia and Pacific Regional Office (EAPRO), UNICEF Eastern and Southern Africa Regional Office (ESARO), UNICEF Europe and Central Asia Regional Office (ECARO), and UNICEF Regional Offices for South Asia (ROSA).

Achievements & Performance (continued)

International programmes (continued)

We continue to hold long-term agreements with UNICEF Headquarters in New York as preferred providers for both child protection services and evaluation services, and as technical support for results-based management consultancies with UNICEF EAPRO. This year, the team also became preferred evaluation consultants to the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA).

Highlights during the year included conducting a meta-synthesis and meta-analysis of evidence on child marriage in South Asia for UNICEF ROSA. The combined meta-synthesis and meta-analysis identified, critically appraised, synthesized and compiled all available evidence on what works to prevent child marriage in the South Asian Region, including in humanitarian and fragile contexts and for minority or extremely vulnerable populations. The report (which can be found [here](#)), has been widely disseminated, has been highly regarded by UNICEF and relevant partners, and will be used to facilitate evidence-based decision making to improve the design of future interventions in the South Asia Region.

This year also saw the completion of a multi-country evaluation on national childcare reform initiatives in Bulgaria, Georgia, Moldova, Montenegro, North Macedonia, Serbia, and Tajikistan, with a strong focus deinstitutionalisation (DI), including in particular for children with disabilities and other “difficult to place” children, for UNICEF ECARO. The team completed reports for seven of the countries involved in the evaluation, in addition to a regional evaluation report, which can be found [here](#). The regional report provides a range of recommendations focused on improving childcare and DI reforms, such as: professionalising the social service workforce; expanding and enhancing provision of services; expanding and improving alternative family- and community-based care; increasing financial investments in and resource allocation to social services; and improving digital information management systems.

2024/25 also saw the completion of Coram International's consultancy with UNICEF Philippines and the Government of the Philippines. The team completed a comprehensive mapping and assessment of the country's child protection system and produced a critical gaps report analysing the gaps in the system, as well as a stakeholder analysis detailing the stakeholders involved in the child protection system and their roles. Following this, the team worked closely with UNICEF Philippines, the Government of the Philippines, and a Youth Advisory Board (comprised of young people with lived experience of the child protection system), to produce a vision and strategy for improving the child protection system. In addition, regulations on fostering were drafted.

The team also made significant progress on its project to strengthen the foster care system in Türkiye. The project, which has been implemented in partnership with UNICEF Türkiye, the Government of Türkiye, national research partner Tandans Data Science Consulting, and Coram BAAF, has seen the team produce a baseline assessment of the current foster care model in the country, develop a new temporary foster care model, support with the planning of piloting the model in select provinces in Türkiye, develop a monitoring and evaluation framework to assess the new model, and develop comprehensive training packages for social workers and foster carers.

Achievements & Performance (continued)

International Programmes (continued)

Finally, the team put substantial effort into applying for new projects and has managed to secure a significant number of contracts for the next financial year, despite the unprecedented global funding crisis that is impacting the sector.

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, 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, increase in NI and Living Wage costs and cash flow burden by means of diversification of our income and activities.

We will complete our work under the CLA contract and will enhance our pro bono and direct access face to face representation in education law whilst expanding our family law capacity, and our information resources addressing education exclusion.

Coram International will contribute its expertise to the Coram Institute for children and the goal to be recognised as a research organisation to further advance our reach and impact.

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

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.

Risk management (continued)

- ◆ 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.

Financial review

Financial overview

The statement of financial activities for the year ended 31 March 2025 shows a decrease in income to £4,247,798 (2024 - £4,472,856) and an decrease in expenditure to £4,230,307 (2024 - £4,282,682). The decrease in income is largely due to the decrease in grant funding for the Migrant Children funding as a number of grants came to an end.

The net result for the year was a net increase in funds of £17,491 (2024 - increase of £190,174). Net unrestricted funds of the charity increased by £13,301 (2024 - £75,338) and restricted funds increased by £4,190 (2024 - £114,839). Details of movements in the restricted funds can be found in note 11 to the financial statements.

At the end of the year, total reserves stood at £2,210,292 (2024 - £2,192,801) which included restricted funds of £370,659 (2024 - £366,469) and designated funds of £21,343 (2024 - £130,649) have been set aside 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 2025 cash stood at £925,634 (2024 - £747,602).

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.

Financial review (continued)

Reserves policy (continued)

As 31 March 2025 the general reserves of the charity were £1,818,290 (2024 - £1,695,683) compared to a target of £2,376,924.

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 to five year 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.

Governance, structure and management

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

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

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

Key management personnel

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

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

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

Governance, structure and management (continued)

Recruitment and appointment of Trustees

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

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

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

Trustee	Appointed/Resigned
Celia Dawson (Chair)	
Jamie Burton	
Danielle Lewis	
Jonathan Portes	
Kerry Smith	Resigned 17 September 2024
Carol Storer	Resigned 3 December 2024
Douglas Taylor	Appointed 19 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 five 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 Migrant Children's Programme provides advice and resources for children, young people, families and professionals on issues faced by migrant, refugee and asylum seeking children and young people.
3. 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.
4. The Policy and Practice development team leads on the application of lived experience, advice data, case work and expertise to inform policy practice development in legal pathways and children's services delivery in the UK
5. The International Programmes and Research team (known as Coram International) provides socio-legal consultancy worldwide

Governance, structure and management (continued)

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).

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.

Approved and signed on behalf of the Board of Trustees



HH Judge Celia Dawson
Chair

Date: 30th September 2025

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 2025 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 2025 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 contained within the Trustees' report, 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;
- ◆ 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;
- ◆ 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, if any.

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.

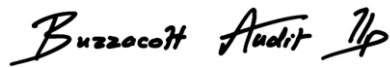
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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 Audit LLP". The signature is stylized, with the first letters of "Buzzacott" and "Audit" being large and prominent, and "LLP" being smaller and written in a more compact style.

Gumayel Miah (Senior Statutory Auditor)

For and on behalf of Buzzacott Audit LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

Date: 16 October 2025

Statement of financial activities Year to 31 March 2025
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations		12,625	—	12,625	9,026
Charitable activities					
. Promoting and advancing children's rights					
..Legal Services	1	1,478,922	1,065,589	2,544,511	2,414,546
..Migrant Children's Programme	2	14,580	107,589	122,169	322,387
..International	3	982,216	—	982,216	1,077,975
..Independent Review Mechanism	4	560,951	—	560,951	625,353
Other					
. Other sources		25,326	—	25,326	23,569
Total income		3,074,620	1,173,178	4,247,798	4,472,856
Expenditure on:					
Raising funds	5	60,149	—	60,149	55,499
Charitable activities					
. Promoting and advancing children's rights	5	3,001,170	1,168,988	4,170,158	4,227,183
Total expenditure		3,061,319	1,168,988	4,230,307	4,282,682
Net income and net movement in funds	6	13,301	4,190	17,491	190,174
Reconciliation of funds:					
Funds brought forward at 1 April 2024		1,826,332	366,469	2,192,801	2,002,627
Funds carried forward at 31 March 2025		1,839,633	370,659	2,210,292	2,192,801

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	8		—		—
Current assets					
Debtors	9	1,809,955		1,890,104	
Cash at bank and in hand		925,634		747,602	
		2,735,589		2,637,706	
Liabilities					
Creditors: amounts falling due within one year	10	(525,297)		(444,905)	
Net current assets			2,210,292		2,192,801
Total net assets			2,210,292		2,192,801
The funds of the charity					
Unrestricted funds	11				
. General funds		1,818,289		1,695,683	
. Designated funds		21,344		130,649	
		1,839,633		1,826,332	
Restricted funds	11	370,659		366,469	
	12	2,210,292		2,192,801	

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



HH Judge Celia Dawson
Chair

Date: 30th September 2025

Statement of cash flows Year to 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	178,032	173,869
Change in cash and cash equivalents in the year		178,032	173,869
Cash and cash equivalents at 1 April 2024	B	747,602	573,733
Cash and cash equivalents at 31 March 2025	B	925,634	747,602

Notes to the statement of cash flows for the year to 31 March 2025.

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

	2025 £	2024 £
Net income (as per the statement of financial activities)	17,491	190,174
Adjustments for:		
Decrease / (Increase) in debtors	80,149	(26,257)
Increase in creditors	80,392	9,952
Net cash provided by operating activities	178,032	173,869

B Analysis of cash and cash equivalents

	2025 £	2024 £
Total cash and cash equivalents: Cash at bank and in hand	925,634	747,602

C Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025 £
Total cash and cash equivalents: Cash at bank and in hand	747,602	178,032	—	925,634

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 2025 with comparative information provided in respect to the year 31 March 2024.

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:

- ◆ assessing the recoverability of work in progress;
- ◆ determining any consequent provision needed against work-in-progress and related debtors; and
- ◆ estimating future income and expenditure flows for the purposes of assessing going concern (see below).

Assessment of going concern

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

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

Basis of consolidation

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

Income recognition

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

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

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 2025 £	Total Funds 2024 £
Central England Law centre	Grant Income	—	79,113	79,113	102,503
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000	75,000
Refugee Legal Support	Grant Income	—	32,000	32,000	40,000
BBC Children in Need	Grant Income	—	—	—	33,000
Legal Education Foundation					
Justice First Fellowship	Grant Income	—	47,000	47,000	48,000
We Belong	Grant Income	—	47,861	47,861	37,190
Prism Funds - LPU	Grant Income	—	—	—	15,000
London Legal Support Trust	Grant Income	—	—	—	10,000
Stewarts Foundation	Grant Income	—	—	—	25,000
Access to Justice Foundation	Grant Income	—	100,000	100,000	100,000
Strategic Legal Funds	Grant Income	—	12,469	12,469	4,043
Mission 44	Grant Income	—	96,120	96,120	57,909
OAK Foundation	Grant Income	—	86,472	86,472	57,479
TFL Immigration	Grant Income	—	28,399	28,399	47,900
Porticus Grant	Grant Income	—	—	—	55,000
Allen & Overy	Grant Income	—	15,000	15,000	—
Linklaters LLP	Grant Income	—	40,852	40,852	—
Civic Power Fund	Grant Income	—	1,000	1,000	—
Justice Together Initiative	Grant Income	—	69,445	69,445	—
Supporting Social Justice Solicitors fund	Grant Income	—	4,000	4,000	—
Legal Services Commission	Fee Income	1,451,296	—	1,451,296	1,376,417
Department for Education	Fee Income	—	330,858	330,858	307,861
Private fees	Fee Income	27,626	—	27,626	19,197
Training income		—	—	—	3,047
		1,478,922	1,065,589	2,544,511	2,414,546

2 Income from Policy and Practice Change

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Esmée Fairbairn Foundation	Grant Income	—	—	—	50,000
Justice Together Initiative	Grant Income	—	13,889	13,889	83,333
Justice Together Initiative (Paul Hamlyn Foundation)	Grant Income	—	20,000	20,000	47,000
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	10,000	73,700	83,700	116,054
Fee Income	Fee Income	—	—	—	20,000
Training Income		4,580	—	4,580	6,000
		14,580	107,589	122,169	322,387

3 International income

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
UNICEF	Fee Income	952,606	—	952,606	1,070,352
Other	Fee Income	29,610	—	29,610	7,623
		982,216	—	982,216	1,077,975

4 Income from Independent Review Mechanism

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Department for Education	Fee Income	318,443	—	318,443	340,889
Others	Fee Income	242,508	—	242,508	284,464
		560,951	—	560,951	625,353

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 £	Policy and Practice Change £	International £	Independent Review Mechanism £	Total 2025 £	Total 2024 £
Raising funds	Direct	35,412	17,868	—	—	53,280	49,514
Support cost allocation	% to Fundraising	5,136	1,733	—	—	6,869	5,985
		40,548	19,601	—	—	60,149	55,499
Costs directly allocated to activities							
. Salaries and other staff costs	Direct	1,542,603	143,370	581,523	346,860	2,614,356	2,572,617
. Consultants and direct legal costs	Direct	91,622	1,299	248,403	122,335	463,659	606,529
. Other direct costs	Direct	283,359	6,291	62,533	10,264	362,447	345,862
. Books, postage and stationery	Direct	560	—	—	—	560	75
. Travel and subsistence	Direct	11,772	1,395	723	1,015	14,904	5,976
. Bad debts	Direct	9,493	—	—	—	9,493	25,168
. Foreign exchange losses (gains)	Direct	—	—	9,112	—	9,112	33,421
		1,939,409	152,355	902,294	480,474	3,474,532	3,589,648
Support costs allocated to activities							
. Salaries and other staff costs	Staff numbers	139,217	10,576	5,403	—	155,196	128,635
. Consultancy and professional fees	Staff numbers	144,304	23,733	39,967	60,389	268,393	252,108
. Insurance	Staff numbers	15,813	3,679	8,537	6,495	34,524	33,496
. Premises	Staff numbers	125,701	10,007	40,207	3,278	179,193	195,515
. Travel and Subsistence	Staff numbers	680	—	—	—	680	—
. Office and other costs	Staff numbers	23,589	—	89	375	24,053	6,198
. Auditor's remuneration	Staff numbers	23,728	3,286	3,286	3,287	33,587	21,583
		2,412,441	203,636	999,783	554,298	4,170,158	4,227,183

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

6 Net income and net movement in funds

This is stated after charging:

	Total 2025 £	Total 2024 £
Staff costs (note 7)	2,769,552	2,699,832
Auditor's remuneration		
. Statutory audit	19,233	7,775
. Solicitors accounts rules	9,075	8,250
. Other services	5,280	4,800
Operating lease rentals	67,941	87,600

7 Staff costs

	Total 2025 £	Total 2024 £
Wages and salaries	2,436,520	2,398,601
Social security costs	248,550	229,135
Pension costs	84,482	72,096
	2,769,552	2,699,832

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

	2025 Number	2024 Number
Direct charitable work	81	83
Administrative work	7	6
	88	89

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:

	2025 number	2024 number
£60,001 - £70,000	1	1
£70,001 - £80,000	1	—
£80,001 - £90,000	1	1

Employer pension contributions totalling £5,357 (2024 – £2,556) 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 £181,269 (2024 - £168,725).

No Trustee received any remuneration during the year (2024 - £nil). No Trustee (2024 - £nil) was reimbursed for travel expenses.

8 Tangible fixed assets

	Short leasehold improvements £	Furniture and equipment £	Total £
Cost			
At 1 April 2024 and at 31 March 2025	28,289	6,340	34,629
Depreciation			
At 1 April 2024 and At 31 March 2025	28,289	6,340	34,629
Net book values			
At 31 March 2025	—	—	—
At 31 March 2024	—	—	—

9 Debtors

	2025 £	2024 £
Grant, fee and contract income debtors	479,091	441,415
Work in progress	1,134,332	1,220,009
Prepayments and accrued income	189,824	226,041
Amounts due from parent undertaking	6,708	—
Amount due from fellow subsidiaries	—	2,639
	1,809,955	1,890,104

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Expense creditors	69,569	82,566
Amounts due to parent undertaking	—	143,129
Social security and other taxes	130,348	171,577
Sundry creditors and accruals	325,380	47,633
	525,297	444,905

11 Movements in funds

	At 31 March 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Legal Service Support	213,494	1,065,589	(1,068,188)	—	210,895
Migrant children's project	152,975	107,589	(100,800)	—	159,764
Total restricted funds	366,469	1,173,178	(1,168,988)	—	370,659
Unrestricted funds					
General funds	1,695,683	3,074,620	(3,061,319)	109,305	1,818,289
Designated funds					
. Legal practice unit	16,344	—	—	—	16,344
. Migrant children's project	109,305	—	—	(109,305)	—
. Legal Family Support Service	5,000	—	—	—	5,000
Total designated funds	130,649	—	—	(109,305)	21,344
Total unrestricted funds	1,826,332	3,074,620	(3,061,319)	—	1,839,633
Total funds	2,192,801	4,247,798	(4,230,307)	—	2,210,292

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.

Designated Funds for the Legal Practice Unit and the Legal Family Support Service have been designated by the trustees for the purpose of developing these services and are expected to be spent within the next three to five years.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	1,839,633	370,659	2,210,292

13 Operating lease commitments

At 31 March 2025, the charity had commitments in respect to total minimum lease payments payable under operating leases as follows:

	Land and buildings	
	2025 £	2024 £
Payable within:		
Less than one year	21,000	47,775
One - Two Years	43,909	—
	64,909	47,775

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 (2024: 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 2025, the charity held funds on behalf of clients of £180,259 (2024: £190,282).

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 2024

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

Appendix:
Comparative notes to the financial statements Year to 31 March 2024

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

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Central England Law centre	Grant Income	—	102,503	102,503
Paul Hamlyn Foundation	Grant Income	—	75,000	75,000
Refugee Legal Support	Grant Income	—	40,000	40,000
BBC Children in Need	Grant Income	—	33,000	33,000
Legal Education Foundation Justice First Fellowship	Grant Income	—	48,000	48,000
We Belong	Grant Income	—	37,190	37,190
Prism Funds - LPU	Grant Income	—	15,000	15,000
London Legal Support Trust	Grant Income	10,000	—	10,000
Stewarts Foundation	Grant Income	25,000	—	25,000
Access to Justice Foundation	Grant Income	—	100,000	100,000
Strategic Legal Funds	Grant Income	—	4,043	4,043
Mission 44	Grant Income	—	57,909	57,909
OAK Foundation	Grant Income	—	57,479	57,479
TFL Immigration	Grant Income	—	47,900	47,900
Porticus Grant	Grant Income	—	55,000	55,000
Legal Services Commission	Fee Income	1,376,417	—	1,376,417
Department for Education	Fee Income	160,707	147,154	307,861
Private fees	Fee Income	19,197	—	19,197
Training income		3,047	—	3,047
		1,594,368	820,178	2,414,546

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 2024 comparatives have been reallocated to the new subheadings.

2 Migrant Children's Programme

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Home office	Grant Income	—	—	—
Legal Education Foundation	Grant Income	—	—	—
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	—	47,000	47,000
Grants (Where funding does not exceed £40,000 in earlier year)	Grant Income	20,000	96,054	116,054
Fee Income	Fee Income	20,000	—	20,000
Training Income		6,000	—	6,000
		46,000	276,387	322,387

Appendix:
Comparative notes to the financial statements Year to 31 March 2024

5 Expenditure

	Basis of allocation	Legal services £	Publications and research £	International £	Independent Review Mechanism £	Total 2024 £
Raising funds	Direct	24,600	24,914	—	—	49,514
Support cost allocation	% to Fundraising cost	3,567	2,418	—	—	5,985
		<u>28,167</u>	<u>27,332</u>	<u>—</u>	<u>—</u>	<u>55,499</u>
Costs directly allocated to activities						
. Salaries and other staff costs	Direct	1,432,791	248,518	547,802	343,506	2,572,617
. Consultants and direct legal costs	Direct	57,455	62,752	357,900	128,422	606,529
. Other direct costs	Direct	238,464	12,676	78,162	16,560	345,862
. Books, postage and stationery	Direct	—	—	75	—	75
. Travel and subsistence	Direct	3,950	1,082	228	716	5,976
. Bad debts	Direct	25,168	—	—	—	25,168
. Foreign exchange losses (gains)	Direct	—	—	33,421	—	33,421
		<u>1,757,828</u>	<u>325,028</u>	<u>1,017,588</u>	<u>489,204</u>	<u>3,589,648</u>
Support costs allocated to activities						
. Salaries and other staff costs	Staff numbers	100,040	18,320	10,275	—	128,635
. Consultancy and professional fees	Staff numbers	141,207	12,039	36,154	62,708	252,108
. Insurance	Staff numbers	12,653	6,326	8,191	6,326	33,496
. Premises	Staff numbers	123,550	14,130	39,684	18,151	195,515
. Office and other costs	Staff numbers	4,913	51	256	978	6,198
. Audit fees	Staff numbers	15,296	2,095	2,095	2,097	21,583
		<u>215,547</u>	<u>377,989</u>	<u>1,114,243</u>	<u>579,464</u>	<u>4,227,183</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 2024

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
Publications and Research (Migrant Children's Project)	183,324	423,521	(453,890)	—	152,975
Total restricted funds	<u>251,630</u>	<u>1,096,565</u>	<u>(981,726)</u>	<u>—</u>	<u>366,469</u>
Unrestricted funds					
General funds	<u>1,570,704</u>	<u>3,376,291</u>	<u>(3,300,956)</u>	<u>49,644</u>	<u>1,695,683</u>
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	<u>180,293</u>	<u>—</u>	<u>—</u>	<u>(49,644)</u>	<u>130,649</u>
Total unrestricted funds	<u>1,750,997</u>	<u>3,376,291</u>	<u>(3,300,956)</u>	<u>—</u>	<u>1,826,332</u>
Total funds	<u>2,002,627</u>	<u>4,472,856</u>	<u>4,282,682</u>	<u>—</u>	<u>2,192,801</u>

12 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total funds £
Net current assets	<u>1,826,332</u>	<u>366,469</u>	<u>2,192,801</u>