

Children's Law Centre (Northern Ireland)

Northern Ireland · Charity number 101148

Details

Known as	CLC
Status	Received
Registered	2015-01-29
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Childrens Law Centre (N I) Ltd Rights House 2Nd Floor 127-131 Ormeau Road Belfast Bt7 1sh BT7 1SH
Phone	0044 2890245704
Email	info@childrenslawcentre.org
Website	www.childrenslawcentre.org

Activities

Purposes: To prevent or relieve poverty, advance education and relieve any children or young people in need primarily in Northern Ireland but not exclusively (hereinafter called the "area of benefit") and for the advancement of human rights of children and young people. a) to provide information, advice, advocacy, assistance and representation to children and young people, or their parents and carers and others working with and on behalf of children and young people, on matters concerning or relating to children's and young people's rights; b) to advance the education of the public on children and young people's rights and provide training to children and young people, parents and carers and others working with and on behalf of children and young people; c) to facilitate and support a children and young person's advisory and peer advocacy programme as part of CLC. d) to act as a representative for children and young people's rights in relation to government policies and legislation. e) to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Education/training,Human rights/equality

Who the charity helps: Carers,Children (5-13 year olds),Parents,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,049,792	£912,531	£-318,275	16

Trustees

Name	Role	Appointed
Alicia Toal		
Amanda Stewart		
Jerome Finnegan		
Mr Chris Haugh		
Mr Eoin Elliott		
Ms Sarah Elliott		
Trasa Canavan		

Accounts

Charity registration number NIC101148

Company registration number NI033998 (Northern Ireland)

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Toal Ms A Stewart Mr J Finnegan Ms T Canavan Mr B D Moss Mr C Haugh
Secretary	Mr J O'Doherty
Charity number	NIC101148
Company number	NI033998
Principal address	Rights House 127-131 Ormeau Road Belfast BT7 1SH
Registered office	Rights House 127-131 Ormeau Road Belfast BT7 1SH
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Ulster Bank Limited 11-16 Donegall Square East Belfast BT1 5HD
Solicitors	Edwards & Co 3rd Floor Sessia House 61-67 Donegal Street Belfast BT1 2QH

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Children's Law Centre (CLC) was established to help children and young people in need and to promote their human rights in Northern Ireland. CLC provides legal information, advice, advocacy, assistance and representation for children and young people, their parents and carers and others working with and on behalf of children and young people. We raise public awareness of children and young people's rights and provide training to children, parents and carers and others working with and on behalf of children and young people. CLC gives a voice to children by facilitating and supporting a children and young person's advisory and peer advocacy group, Youth@CLC. In partnership with Youth@CLC we raise children and young people's rights with duty bearers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The challenges facing children in Northern Ireland in accessing their rights to services and support have not diminished since our last report in 2023-24. In the last year we continued to vindicate the rights of children in multiple instances where their access to fundamental children's service entitlements were denied as a result of continuing inaction by duty bearers. As we continue to navigate the impacts of Brexit, Covid, and the economic crisis, the return of the NI Assembly to its functions in February 2024 had little impact on the decisions affecting access to services for most children in Northern Ireland during 2024-25.

The number of issues dealt with by our free advice service – CHALKY – crossed the 3,000 threshold for the first time in Children's Law Centre's history. We responded to 2,884 issues at Tier 1, which focused on special education needs and disability (SEND), access to health and social care, family law, human rights and justice issues. The continuing challenges in securing critical services and support for children with special educational needs and disability continued to be a focus of our Tier 2 advocacy and legal assistance. In total, we provided advocacy and specialist legal support in 230 cases which included representing the interests of children with special educational needs and disability to improve access to suitable educational placements and provision, ensuring access to health and social care for children with complex medical and mental health needs, with a particular emphasis on respite provision and community care support. The increasing complexity of our legal interventions and casework on behalf of children continues to require substantial input from our legal advisers to achieve resolution and practical outcomes for children and their families. We initiated 13 Tier 3 cases seeking formal adjudication and legal remedy for children through the Courts – this is the highest number we have undertaken since the peak of the Pandemic.

Whilst CLC has continued to support children and their families, we have found the response from duty bearers and decision makers consistently falling short of meeting the needs of children, particularly those with the most severe and complex health presentations. One key area has been the failure by Health and Social Care Trusts to provide access to respite services for children with disabilities and multiple health and social care needs. During the pandemic, many respite services across all trust areas were either closed or re-purposed, reducing the availability of this vital support to children and families in need. Three years on, the situation has deteriorated, with service availability less now than what it was before the pandemic. In consultation with National Autistic Society NI (NAS), which is a CLC member and represented on our Board, we agreed to join forces to advocate on this issue. BBC NI 'Spotlight' produced the 'I Am Not OK' programme in September 2024, highlighting the devastating impact that the lack of respite services has had on children and their families. Our work included contacting the Health Committee of the NI Assembly and the Health Minister who, in response, arranged for the release of an additional £2M in year to support respite services and agreed a recurrent budget of £13M annually going forward. By March 2025, there was no marked improvement in service availability. Together with NAS, we supported families with lived-experience to meet with members of the Health Committee and tell their personal stories prior to attending an evidence session the Committee was holding with representatives of Trusts and the Department of Health, where they were asked to explain why no significant progress had been made. We have continued to work with these families and liaise with the Health Committee and Minister to monitor how additional resources are being utilised by health trusts to improve service delivery.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Other cases that CLC took to law this year include:

- Continuing delays in hospital discharge planning for children exiting the Iveagh Unit. In the most extreme case, we have been working on behalf of a young person who is now in their 7th year of detention and has become institutionalised as a result of the delays in securing a suitable community placement.
- Percutaneous Endoscopic Gastrostomy (PEG) Feeding Tube Cases – CLC initiated proceedings on behalf of four children who experienced delays in surgery to have a PEG feeding tube fitted. All four children have since received the surgical intervention they needed as a result of the initial Pre-action Protocol letters issued by CLC. All have responded positively to treatment and one child is receiving support from a specialist in Great Ormond Street Hospital.
- CLC's SEND Specialist Adviser provided expert representation in a complex SENDIST appeal relating to identification of a child's bespoke special school placement and specifying SEN services required to be included in an amended statement. After lengthy negotiations with the Education Authority solicitor and counsel, a settlement was agreed in respect of the school placement and cooperation between education and health providers to deliver multi-disciplinary support within school.

Our website, which includes access to the REE Rights Responder chatbot, continues to act as the biggest window into CLC services with over 55,000 page views during the year. The publication section has grown considerably, with the addition of all briefing and position papers and consultation responses produced through our Policy and Public Affairs Team. We previously reported on the development of new education and disability strands for the chatbot. In August 2024, we held a one-day event in the Long Gallery, Parliament Buildings with over 80 young people who critically reviewed the information that had been gathered. The new strands are now live on the REE Rights Responder and we are grateful to PriceWaterhouseCoopers whose staff volunteered to assist us through their 'Into Tomorrow' programme.

We were delighted to secure Lottery funding through Empowering Young People in August 2024, to secure our comms work, support advice work and recruit a new Youth Participation and Advocacy Worker, enabling us to recruit a new cohort of young people to the Youth@CLC advisory panel. We were even more delighted to receive over forty applications from a diverse group of young people, recruiting 24 to the new panel who commenced planning work in February 2025. This group set to work to identify their key objectives and are keen to utilise video, podcasting and blogging to act as peer advocates and communicate their children's rights messages to a wider audience of children and young people.

Following a successful funding application to the Clothworkers Foundation we have been able to purchase equipment to enhance our communications output through increased video production and introducing podcasting. This will greatly enhance our comms output both for the charity and enable the development and boost its presence on TikTok and other media platforms, including for Youth@CLC. The first project undertaken using the new equipment focused on giving voice to some young people who wanted to share their experience of school and in particular those who had experienced chronic absence due to anxiety and other issues. Working with young people from Larne YMCA and Barnardos in Armagh we produced five videos presenting the stark reality of school and how it has impacted their lives. We are grateful to the young people who shared their stories and LFT Charitable Trust who supported this project. The use of video and podcast has become an increasingly popular vehicle for promoting our work and enabling young people to contribute. Youth@CLC will be using both mediums to raise awareness of children's rights issues in the coming year.

In September 2024, we attended and presented at the Rights of the Child UK Conference in Edinburgh which was an opportunity to share our recent work with sister organisations in Scotland, England and Wales. Organisers of the conference asked if we could assist with recording and streaming of the conference and this gave us an opportunity to live test the new equipment we had purchased.

Our policy and public affairs work continued at pace. This included providing evidence to the Education, Health and Justice Committees of the NI Assembly, all of which were preceded by briefings to MLAs outlining our position on the range of issues being investigated or reviewed. The submissions we developed included:

- Covid Inquiry Submission Paper: in relation to Covid Inquiry Module 8 which will examine the impact of the Covid-19 pandemic *on children and young people including education and early years provision, health, wellbeing and social care.* (Unpublished)
- Policy Submission: United Nations Committee on the rights of the Child's call for submission on General Comment Number 27 – Children's Rights to Access to Justice and Effective Remedies. <https://childrenslawcentre.org.uk/?mdocs-file=7506>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Policy Submission: NI Assembly Committee for Education Inquiry into Relationships and Sexuality Education <https://childrenslawcentre.org.uk/?mdocs-file=7667>
- Consultation Response: Department of Health consultation on commencement of provisions under the Mental Capacity Act (NI) 2016 relating to "Acts of Restraint".
<https://childrenslawcentre.org.uk/?mdocs-file=7781>
- Policy briefing/Stakeholder event: in partnership with the National Autistic Society to members of the NI Assembly Committee for Health in support of the stakeholder engagement event with NI Assembly Committee for Health at Parliament Buildings, Stormont which focused on respite and residential provision and broader family support issues (March 2025)
<https://www.niassembly.gov.uk/news-and-media/press-releases/session-2024-2025/provision-of-respite-care-a-priority-for-assemblys-health-committee/>

We continue to promote best practice in children's rights and maintain an open dialogue with policy and decision makers in the NI Assembly and Departments.

In 2023, CLC wrote to Secretary of State for Northern Ireland outlining the failures in the budget setting process for 2023-24 and highlighted his responsibility to apply the principle of equality, including assessing whether the cumulative impact of the budget cuts was disproportionately affecting disadvantaged children. In January 2024, leave was granted to judicially review the budget setting process against the Northern Ireland Office (NIO), Department of Finance (DoF), and the Equality Commission for Northern Ireland (ECNI). The ECNI were joined to the case under their duty to ensure government departments uphold the requirements of Section 75 of the Northern Ireland Act 1998 including in all policy decisions.

Over the year we returned to Court as this case progressed towards hearing. This included the ECNI undertaking to develop Departmental equality advice, which was subsequently published in October 2024. The case against the Department of Finance was heard across October - November 2025. This process has now extended over two years and CLC is grateful to the commitment of its staff team in bringing the case to its conclusion, to our junior and senior Counsel who provided exceptional advocacy on a pro bono basis, and to PPR (Participation and the Practice of Rights) for the support they gave us during this period.

In the budget setting round for 2024-25, all Departments were instructed by the Department of Finance to conduct Equality Impact Assessments as part of the process. CLC responded to consultations by both Education and Health departments, highlighting our continuing concerns on the lack of consultation directly with young people and the Departments' overall approach to the consultation process.

CLC continued to offer a range of legal training programmes to support the work of professionals in the children's sector, duty bearers, the legal professions and for the first time in a number of years to parents and carers. Our programmes include

- Article 21 – Rights of Homeless Young People
- Deprivation of Liberty Safeguards and Mental Capacity Act
- Legal Rights of Children with SEN
- Parental Engagement with SEN
- Unpacking NI Mental Health Law
- SEN Tribunals Training
- Understanding Child Protection Case Conferences

The uptake in our training has more than doubled to 482 people showing the growing interest in acquiring knowledge and understanding children's rights.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We continued to grow our presence with organisations who know our work and extended our engagement with new groups and communities working with 640 people in the year. This included

- Magpies on the Pylon (Roma Community)
- ROCK Conference
- Children in Northern Ireland Anxiety Based School Absence Event
- PwC Into Tomorrow Insight Event

Many were shocked at the outbreak of violence toward refugee and asylum-seeking children and their families that first occurred during the summer of 2024. CLC has been engaged in work to support access to health, education and suitable accommodation for these children, challenging both the Home Office and its private accommodation provider. This has included supporting disabled and traumatised children to get access to health services, supporting children to access appropriate supports in school, and campaigning to ensure there are proper safeguards in place so that accommodation providers understand their safeguarding duties toward this vulnerable group. In response to the violence and unrest CLC reached out to provide support directly to representative groups providing advice and guidance in support of children's rights and this work continues.

In 2021-22 CLC with the support of the Paul Hamlyn Foundation undertook an organisational and governance review to develop fit for purpose approaches that would assist the charity moving forward. Staff, Youth@CLC and our Board of Trustees worked collaboratively on developing a new strategic plan and in this year, we have continued to implement changes and improvements. This has included a review of governance processes including terms of reference for our sub-committees, role descriptions and code of conduct for trustees and the Scheme of Delegation. Our Trustees have continued to direct the charity both through their participation in Board and Committee meetings but also advocating our purpose and services to a wider audience across the children's, voluntary and community, and statutory sectors. We would like to thank them for their continued interest and support.

Our funding environment remains volatile, and this year considerable work has been undertaken in identifying and submitting funding applications to a range of charitable trusts, foundations and with the statutory sector. This year we seen new funding from the Lottery Empowering Young People, Magill Family Charitable Trust, Sainsbury Family Charitable Trust, Community Foundation Ireland, Belfast City Council Discretionary Fund, Justice First Fellowship, the Legal Education Foundation, LFT Charitable Trust and the Clothworkers Foundation. We also received continuing funding from AB Charitable Trust, Esmee Fairbairn Foundation, Department of Education, SPPG, Dormant Accounts, BBC Children in Need, Angel Eyes and the Paul Hamlyn Foundation. As the year ended, we received confirmation of new funding for 2025-28 from the NI Human Rights Fund. We could not do our work without the support of all our funders, and we are grateful for their continuing support and trust in our work.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results for the year are set out in detail on pages 14 to 35. The Centre returned net surplus of £137,261 (2024 – net deficit £142,940) of which £93,686 related to a net increase in restricted funds and £43,575 related to a net increase in unrestricted funds.

The prior year results include exceptional movement in pension provision expenditure of £45,060. The equivalent figure in the year ended 31 March 2025 was £1,987.

At 31 March 2025, the total funds of the charity amounted to £843,832, comprising restricted funds of £414,753 and unrestricted funds of £429,079. The unrestricted fund balance includes unrestricted general funds of £421,400, designated funds of £60,000 and a deficit on the pension reserve of £52,321. The vast majority of income received by the Centre is earmarked by the donor for specific purposes (restricted income). Only small amounts are received as free monies (unrestricted income) which can be allocated according to organisational needs, including core running costs.

The unrestricted fund is considered to be essential to the Centre as restricted funds are not always sufficient to meet all costs. Furthermore, in the current economic environment, the level of funding may fluctuate from one year to the next. The unrestricted fund will therefore be essential to finance working capital, continue the charity's activities in the short term and fulfil its legal responsibilities to employees and creditors for a three month period. Current running costs for the charity are £90,000 per month and the level of free reserves at the year end, excluding fixed assets and designated funds, was £286,176. The charity has significant funds secured for the forthcoming year and budgets have been prepared that show that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Restricted funds represent funds which are to be used in accordance with specific restrictions imposed by donors. The balance of restricted funds at 31 March 2025 was £414,753.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

In November 2024, Paddy Kelly, founder and Director of the Children's Law Centre, advised the Board of Trustees that after 27 years of continued service she was planning to stand down from her role leading the Centre. The Board of Trustees undertook a recruitment process resulting in the appointment of a new CEO. We would like to extend our thanks and gratitude to Paddy for her foresight in recognising the need to protect the rights of children in Northern Ireland and her courage and commitment in doing so.

As we move forward the environment in which we are working is no less volatile than it has been over the last number of years. We continue to work against a background where legal support to get children appropriate access to health, education and accommodation services is needed more now than ever, where we continue to campaign against the erosion of their rights with duty bearers and decision makers who are experiencing continuing economic, social, and political challenges. Final thanks goes to our dedicated staff team whose years of experience and commitment will assist CLC to continue to meet the needs of children, to our recently appointed Youth@CLC group of young people eager to assist us on this journey and to the public for continuing to believe in and support our work.

Structure, governance and management

The Centre is a charitable organisation and a company limited by guarantee governed by its Articles of Association.

The Centre is a membership organisation which is governed by a board of trustees (which is also the board of directors) elected for one year at the organisation's AGM. According to the Centre's constitution, additional board members can be co-opted. The board elect a Chair, Vice Chair, Treasurer and Secretary. Training is provided as required. All Centre staff are answerable to the board through the Centre Director, Mr John O'Doherty, who is responsible for the day to day management of the Centre. The board of trustees ensures the good governance of the organisation by setting its strategic objectives and policy direction through the Centre's three year strategic plan and monitoring progress on this through the annual operational planning process.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms A Toal

Ms A Stewart

Mr D Farrell

(Resigned 6 December 2024)

Mr J Finnegan

Ms S Stewart

(Resigned 22 September 2025)

Ms T Canavan

Mr B D Moss

Dr D J Drury

(Resigned 22 September 2025)

Mr C Haugh

Statement of trustees' responsibilities

The trustees, who are also the directors of Children's Law Centre (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

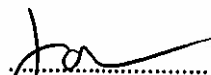
CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr J O'Doherty
Company Secretary

Date:26/11/2025.....

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Children's Law Centre (Northern Ireland) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 incoming resources and application of resources, including 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 charity 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 charity'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.

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GMcG is a trading name of GMcG Group Limited. Reg No: NI059660. List of Directors available at registered office

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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.


Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

26/11/2025

**Chartered Accountants
Statutory Auditor**

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	204	-	204	2,284	-	2,284
Charitable activities	4	177,118	833,991	1,011,109	189,710	520,174	709,884
Investments	5	40,466	-	40,466	49,273	-	49,273
Movement in pension provision	6	(1,987)	-	(1,987)	(45,060)	-	(45,060)
Total income		<u>215,801</u>	<u>833,991</u>	<u>1,049,792</u>	<u>196,207</u>	<u>520,174</u>	<u>716,381</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>171,520</u>	<u>741,011</u>	<u>912,531</u>	<u>187,603</u>	<u>671,718</u>	<u>859,321</u>
Net incoming/(outgoing) resources before transfers		44,281	92,980	137,261	8,604	(151,544)	(142,940)
Gross transfers between funds		<u>(706)</u>	<u>706</u>	<u>-</u>	<u>(172)</u>	<u>172</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		43,575	93,686	137,261	8,432	(151,372)	(142,940)
Fund balances at 1 April 2024		<u>385,504</u>	<u>321,067</u>	<u>706,571</u>	<u>377,072</u>	<u>472,439</u>	<u>849,511</u>
Fund balances at 31 March 2025		<u><u>429,079</u></u>	<u><u>414,753</u></u>	<u><u>843,832</u></u>	<u><u>385,504</u></u>	<u><u>321,067</u></u>	<u><u>706,571</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	12		-		1,435
Tangible assets	13		235,457		231,138
Investment properties	14		214,000		214,000
			<u>449,457</u>		<u>446,573</u>
Current assets					
Debtors	15	58,322		51,749	
Cash at bank and in hand		654,328		495,710	
		<u>712,650</u>		<u>547,459</u>	
Creditors: amounts falling due within one year	17	(154,319)		(99,818)	
Net current assets			558,331		447,641
Total assets less current liabilities			1,007,788		894,214
Creditors: amounts falling due after more than one year	18		(111,635)		(127,354)
Provisions for liabilities					
Defined benefit pension liability	20	52,321		60,289	
		<u>(52,321)</u>		<u>(60,289)</u>	
Net assets			<u>843,832</u>		<u>706,571</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

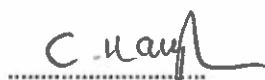
	Notes	2025 £	£	2024 £	£
Income funds					
Restricted funds	21		414,753		321,067
<u>Unrestricted funds</u>					
Designated funds	22	60,000		55,000	
General unrestricted funds		421,400		390,793	
Pension reserve		(52,321)		(60,289)	
			429,079		385,504
			843,832		706,571

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 Nov 2025



Ms A Toal
Trustee



Mr C Haugh
Trustee

Company Registration No. NI033998

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	29		148,065		(92,866)
Investing activities					
Purchase of tangible fixed assets		(18,159)		(233)	
Proceeds from disposal of tangible fixed assets		2,724		14	
Investment income received		40,466		49,273	
Net cash generated from investing activities			25,031		49,054
Financing activities					
Repayment of bank loans		(14,478)		(13,743)	
Net cash used in financing activities			(14,478)		(13,743)
Net increase/(decrease) in cash and cash equivalents			158,618		(57,555)
Cash and cash equivalents at beginning of year			495,710		553,265
Cash and cash equivalents at end of year			654,328		495,710

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Children's Law Centre (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Rights House, 127-131 Ormeau Road, Belfast, BT7 1SH.

The members of the company are the directors named on page 6. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Rental income is recognised evenly over the period of the tenancy agreement.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% per annum straight line
----------	--------------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% per annum straight line
Office equipment	25% per annum reducing balance

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

In prior years the Centre contributed to a multi-employer defined benefit pension scheme, NICPS, into which the Centre is committed to making payments of £9,955 per annum to make good prior year deficits. Following the closure of this Scheme on 31 March 2009, the directors confirmed the selection of the Pensions Trust as the provider of the Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have therefore been accounted for by charging costs as payments accrue.

A provision is recognised for the contributions payable that arose from the agreement with NICPS to fund the prior year deficits.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Investment Property

Fair value is determined annually and derived from the current market rents and investment property yields for comparable real estate. Valuation involves some estimation uncertainty but is based on periodic advice from independent expert valuers.

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Multi-employer Defined Benefit Pension Scheme Liability

The pension scheme liability is in relation to the contributions payable that have arisen from an agreement with a multi-employer plan to fund a deficit and is based on certain assumptions as detailed in note 20.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	204	2,284

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025 £	2024 £
Performance related grants	999,016	657,507
Membership and training	14,947	10,023
Income from legal work	51,319	86,165
Less: deferred income	(54,173)	(43,811)
	<u>1,011,109</u>	<u>709,884</u>
Analysis by fund		
Unrestricted funds	177,118	189,710
Restricted funds	833,991	520,174
	<u>1,011,109</u>	<u>709,884</u>

The Board considers the Charity to have one main Charitable Activity, being the promotion, protection and realisation of children's rights.

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	30,184	35,907
Interest receivable	10,282	13,366
	<u>40,466</u>	<u>49,273</u>

6 Movement in pension provision

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Unwinding of the discount factor (interest expense)	(2,588)	(902)
Remeasurements - impact of any change in assumptions	601	(828)
Remeasurements - amendments to the contribution schedule	-	(43,330)
	<u>(1,987)</u>	<u>(45,060)</u>

Further information in relation to the pension provision is provided in note 20.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	2025 £	2024 £
Staff costs	544,750	486,563
Depreciation and impairment	12,551	16,610
Insurance	15,605	12,279
Printing, postage and stationery	5,461	5,422
Telephone	5,132	7,086
Electricity	4,776	3,505
Service charge	8,716	9,787
Cleaning	3,325	2,981
Young peoples expenses	3,265	346
Information materials	-	596
Subscriptions	605	613
Legal account expenditure	24,987	38,321
Pension scheme management costs	4,196	2,441
Management costs	40,579	26,189
Other charitable expenditure	2,724	14
	<u>676,672</u>	<u>612,753</u>
Share of support costs (see note 8)	230,614	241,718
Share of governance costs (see note 8)	5,245	4,850
	<u>912,531</u>	<u>859,321</u>
Analysis by fund		
Unrestricted funds	171,520	187,603
Restricted funds	741,011	671,718
	<u>912,531</u>	<u>859,321</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	165,443	-	165,443	160,233	-	160,233
Insurance	2,754	-	2,754	2,167	-	2,167
Printing, postage and stationery	964	-	964	957	-	957
Electricity and telephone	1,748	-	1,748	1,869	-	1,869
Service charge	2,125	-	2,125	2,253	-	2,253
Repairs and maintenance	8,019	-	8,019	12,448	-	12,448
Professional fees	12,078	-	12,078	18,697	-	18,697
Staff training	7,958	-	7,958	2,681	-	2,681
Sundry expenses	5,891	-	5,891	18,459	-	18,459
Loan interest	10,668	-	10,668	11,911	-	11,911
Irrecoverable VAT	12,966	-	12,966	10,043	-	10,043
Audit fees	-	5,245	5,245	-	4,850	4,850
	<u>230,614</u>	<u>5,245</u>	<u>235,859</u>	<u>241,718</u>	<u>4,850</u>	<u>246,568</u>
Analysed between Charitable activities	<u>230,614</u>	<u>5,245</u>	<u>235,859</u>	<u>241,718</u>	<u>4,850</u>	<u>246,568</u>

Governance costs includes payments to the auditors of £4,850 (2023- £4,725) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>16</u>	<u>15</u>
Employment costs	2025 £	2024 £
Wages and salaries	611,440	554,738
Social security costs	59,945	55,578
Other pension costs	38,808	36,480
	<u>710,193</u>	<u>646,796</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Total remuneration payable to key management personnel during the year was £199,481 (2024 - £198,736).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

12 Intangible fixed assets

	Software £
Cost	
At 1 April 2024 and 31 March 2025	83,932
Amortisation and impairment	
At 1 April 2024	82,497
Amortisation charged for the year	1,435
At 31 March 2025	83,932
Carrying amount	
At 31 March 2025	-
At 31 March 2024	1,435

13 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Total £
Cost			
At 1 April 2024	249,605	45,638	295,243
Additions	-	18,159	18,159
Disposals	-	(10,283)	(10,283)
At 31 March 2025	249,605	53,514	303,119
Depreciation and impairment			
At 1 April 2024	33,190	30,915	64,105
Depreciation charged in the year	4,992	6,124	11,116
Eliminated in respect of disposals	-	(7,559)	(7,559)
At 31 March 2025	38,182	29,480	67,662
Carrying amount			
At 31 March 2025	211,423	24,034	235,457
At 31 March 2024	216,415	14,723	231,138

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets (Continued)

Land and buildings of net book value £211,423 are held as security against the company's bank borrowings.

14 Investment property

	2025 £
Fair value	
At 1 April 2024 and 31 March 2025	214,000

The 2025 valuations were made by the directors, on an open market value for existing use basis.

Investment property of net book value £214,000 is held as security against the company's bank borrowings.

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	41,702	36,796
Prepayments and accrued income	16,620	14,953
	<u>58,322</u>	<u>51,749</u>

16 Loans and overdrafts

	2025 £	2024 £
Bank loans	127,664	142,142
Payable within one year	16,029	14,788
Payable after one year	111,635	127,354

Amounts included above which fall due after five years:

Payable by instalments	<u>33,570</u>	<u>54,395</u>
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Bank loans and overdrafts are secured by a legal charge over the charity's premises.

Bank loans are repayable by monthly instalments of £1,820 until 2031 at an interest rate of 3% per annum over Base Rate.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	16	16,029	14,788
Other taxation and social security		15,496	12,543
Deferred income	19	97,984	43,811
Trade creditors		7,199	7,189
Other creditors		1,094	672
Accruals and deferred income		16,517	20,815
		<u>154,319</u>	<u>99,818</u>

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	<u>111,635</u>	<u>127,354</u>

19 Deferred income

	2025 £	2024 £
Other deferred income	<u>97,984</u>	<u>43,811</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>97,984</u>	<u>43,811</u>
Movements in the year:		
Deferred income at 1 April 2024	43,811	-
Released from previous periods	(43,811)	-
Resources deferred in the year	<u>97,984</u>	<u>43,811</u>
Deferred income at 31 March 2025	<u>97,984</u>	<u>43,811</u>

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £38,808 (2024 - £36,480).

Defined benefit schemes

In prior years the Centre contributed to The Pensions Trust Northern Ireland Charities Pension Scheme (the Scheme). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was not contracted out of the state scheme.

The Scheme closed to future accrual on 31 March 2009. There is currently no intention to wind-up the Scheme and it continues in paid-up form.

The Pension Trust commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

During the accounting period 31 March 2025 the employer paid contributions of £9,955 to cover the deficit payments and scheme management costs.

It is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. The Scheme is a multi employer scheme, where the scheme assets are co-mingled for investment purposes, and benefits are paid from total scheme assets.

The results of the 2022 valuation means a new deficit recovery plan is required to fund the deficit of £3.2 million. This will run until 30 June 2037.

The Scheme Actuary has prepared an Actuarial Report that provides an approximate update on the funding position of the Scheme as at 30 September 2024. Such a report is required by legislation for years in which a full actuarial valuation is not carried out. The funding update revealed an increase in the assets of the Scheme to £19.6 million (from £18.6 million at 30 September 2023) and indicated an increase in the shortfall of assets compared to liabilities of approximately £4.9m (from £4.4 million at 30 September 2023), equivalent to a past service funding level of 80% (81% at 30 September 2023).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed the assets there is a buy-out debt.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Retirement benefit schemes (Continued)

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

Under FRS 102, where an entity participates in a multi-employer plan, and the entity had entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity shall recognise a liability for the contributions payable that arise from the agreement and the resulting expense in the Statement of Financial Activities.

Movements in the present value of defined benefit obligations:

	2025 £
Liabilities at 1 April 2024	60,289
Benefits paid	(9,955)
Actuarial losses	(601)
Interest cost	2,588
At 31 March 2025	52,321

The above provision has assumed a discount rate of 5.13% per annum (2024 - 4.71% per annum) and is the equivalent single discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The Centre now uses The Pensions Trust as the provider of a Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have been accounted for by charging costs as payments accrue and no payments (2024 - £Nil) were outstanding at the year end.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

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

	Movement in funds				Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£	£
Department of Health	3,696	26,989	(26,989)	-	3,696	26,943	(26,989)	-
DOH SPPG	27,543	115,640	(120,313)	-	22,870	122,255	(117,705)	-
Department of Education	462	51,000	(51,084)	-	378	50,000	(51,084)	706
BBC Children in Need	10,560	22,000	(21,111)	-	11,449	38,000	(40,000)	-
Angel Eyes	3,334	20,000	(16,362)	-	6,972	20,000	(23,638)	-
Atlantic Philanthropies Capital Project	169,432	-	(3,587)	-	165,845	-	(3,562)	-
Community Foundation Ireland	-	-	-	-	-	28,886	(22,078)	-
Legal Education Foundation	30,931	66,000	(77,382)	-	19,549	45,996	(41,981)	-
Paul Hamlyn Foundation	85,097	140,000	(188,443)	-	36,654	140,000	(155,536)	-
The National Lottery Community Fund	130,413	-	(105,579)	-	24,834	122,684	(100,367)	-
Children's Rights Alliance Research	9,112	-	(9,120)	8	-	-	-	-
Access to Justice	1,549	-	(1,713)	164	-	-	-	-
Dormant Accounts Fund NI	-	48,545	(26,951)	-	21,594	50,452	(50,927)	-
Department for Communities	282	-	(70)	-	212	-	(212)	-
Allen and Babette Sainsbury Charitable	-	-	-	-	-	15,000	(12,500)	-
LEF Policy Manager	-	-	-	-	-	123,000	(62,048)	-
Other grants	28	30,000	(23,014)	-	7,014	50,775	(32,384)	-
	<u>472,439</u>	<u>520,174</u>	<u>(671,718)</u>	<u>172</u>	<u>321,067</u>	<u>833,991</u>	<u>(741,011)</u>	<u>706</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
ALB Legal Works Funds	20,000	-	20,000	5,000	25,000
Essential building maintenance	35,000	-	35,000	-	35,000
	<u>55,000</u>	<u>-</u>	<u>55,000</u>	<u>5,000</u>	<u>60,000</u>

23 Financial commitments, guarantees and contingent liabilities

(i) A portion of grants received may become repayable if the Centre fails to comply with the terms of the letters of offer.

(ii) During a prior year the charity received correspondence from The Pensions Trust in relation to a review the Trustee has undertaken regarding the application of changes to Northern Ireland Charities Pension Scheme benefits. The outcome of the review could give rise to an additional liability of approximately £58k.

During the prior year further correspondence was received in relation to a potential new item that has come out of the review. It relates to changes in legislation made by the Government to the measure of inflation used for increasing pensions already in payment and how this interacts with members' pensions provided under the Rules. The Court case was heard in March 2025 and still awaiting the outcome. At this stage the amount and likelihood of any additional liability arising from this change is not known.

The Pensions Trust have indicated that it is unlikely that any further liability will arise, therefore no provision for these items has been made in the financial statements.

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Intangible fixed assets	-	-	-	579	1,435
Tangible assets	50,134	185,323	235,457	51,335	231,138
Investment properties	196,725	17,275	214,000	196,725	214,000
Current assets/(liabilities)	346,176	212,155	558,331	324,508	447,641
Long term liabilities	(111,635)	-	(111,635)	(127,354)	(127,354)
Provisions and pensions	(52,321)	-	(52,321)	(60,289)	(60,289)
	<u>429,079</u>	<u>414,753</u>	<u>843,832</u>	<u>321,067</u>	<u>706,571</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

26 Explanatory notes to Children's Law Centre reserve funds

Unrestricted funds

General funds

This fund is expendable at the discretion of the Directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and essential working capital.

Transfers from general funds to restricted funds are made to cover the remaining costs incurred for specific projects which have not been met from other restricted monies.

Designated funds

£25,000 has been designated towards ALB Legal Work (previously known as Alpha Law Fund) to facilitate ongoing casework.

£35,000 has been designated to facilitate essential external building maintenance work in line with listed building requirements.

Pension reserve

The pension reserve represents contributions payable under an agreement with NICPS to fund prior year deficits. During the year there was a transfer of £9,955 into the pension reserve from general funds relating to deficit contributions paid in the year.

Restricted Funds

Department of Health

This funding partly covers salary costs for the CEO, Head of Legal Services, Head of Administration and Finance Unit and Administrative Assistant / Receptionist posts.

Department of Health Strategic Planning and Performance Group

This funding contract is used to provide an Independent Advice, Support & Mediation Service to children in need and their Parents and Carers acting on their behalf.

Department of Education

This funding is in relation to Special Education Needs and Disability Tribunal (SENDIST) Project inclusive of salary costs for SENDIST Representative and contribution to running costs.

BBC Children in Need

This funding is to provide advocacy support for vulnerable young people with mental health issues via a grant towards the salary of the senior solicitor.

Angel Eyes NI

This funding is to assist and support Angel Eyes NI with their Equal Eyes Project - to raise awareness of visual impairment and impact on Children and Young People.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Explanatory notes to Children's Law Centre reserve funds (continued)

Atlantic Philanthropies Capital Project

This funding was a grant contribution in a previous year towards the purchase and refurbishment of a building to be occupied by the Children's Law Centre.

Community Foundation Ireland

This grant is to provide advocacy, legal advice and representation to refugee/asylum seeking children to ensure access to services.

Legal Education Foundation

This grant is to cover the salary and running costs for a Trainee Solicitor.

Paul Hamlyn Foundation

This grant and Extra Support Package is to support strategic and operational development and growth of the centre.

The National Lottery Community Fund

This grant is to fund Empowering Young People project – Rights Here, Right Now – Empowering Young People to Know Their Rights.

Children's Rights Alliance

This historic funding is for collaborative research and consultation work on the rights of children on the island of Ireland.

Access to Justice

This historic funding covers three projects - solicitor salary and associated costs, CLC operational costs and one month associated costs for Immigration Solicitors work.

Dormant Accounts Fund NI

This grant is to cover salary and part running costs for the Training & Engagement Co-ordinator.

Department for Communities

This historic funding was for a project to Develop a Digital Legal Information and Advice Service for Children and Young People. Expenditure in year represents depreciation of asset.

The Alan & Babette Sainsbury Charitable Fund

This grant is towards legal advice and representation of asylum-seeking children.

LEF Policy Manager

This grant is to support CLC's policy and public affairs function to vindicate children's legal rights by funding the salary and running costs of the Policy Manager.

Other grants

Other grants include the following:

Tesco Charity Trust

This fund relates to the acquisition of a fixed asset in a prior year. Expenditure in the year represents depreciation on the asset.

Belfast City Council

Grant for purpose of capital equipment to support and ensure service delivery.

Cloth Workers

This grant is for the purchase of audio and visual equipment to support the work of the centre.

LFT Charitable Trust

This grant is for a Project to develop and give a voice to Young People with Education based school avoidance.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

28 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	312	312

29 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	137,261	(142,940)
Adjustments for:		
Investment income recognised in statement of financial activities	(40,466)	(49,273)
Depreciation and impairment of tangible fixed assets	12,551	16,610
Difference between pension charge and cash contributions	(7,968)	40,535
Movements in working capital:		
(Increase)/decrease in debtors	(6,573)	751
(Decrease) in creditors	(913)	(2,360)
Increase in deferred income	54,173	43,811
Cash generated from/(absorbed by) operations	148,065	(92,866)

30 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	495,710	158,618	654,328
Loans falling due within one year	(14,788)	(1,241)	(16,029)
Loans falling due after more than one year	(127,354)	15,719	(111,635)
	<u>353,568</u>	<u>173,096</u>	<u>526,664</u>

Accounts

Charity registration number NIC101148

Company registration number NI033998 (Northern Ireland)

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Toal	
	Ms A Stewart	
	Mr D Farrell	
	Mr J Finnegan	
	Ms S Stewart	
	Ms T Canavan	
	Mr B D Moss	
	Dr D J Drury	(Appointed 22 February 2024)
	Mr C Haugh	(Appointed 22 February 2024)
Secretary	Ms P Kelly	
Charity number	NIC101148	
Company number	NI033998	
Principal address	Rights House 127-131 Ormeau Road Belfast BT7 1SH	
Registered office	Rights House 127-131 Ormeau Road Belfast BT7 1SH	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Ulster Bank Limited 11-16 Donegall Square East Belfast BT1 5HD	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Children's Law Centre (CLC) was established to help children and young people in need and to promote their human rights in Northern Ireland. CLC provides legal information, advice, advocacy, assistance and representation for children and young people, their parents and carers and others working with and on behalf of children and young people. We raise public awareness of children and young people's rights and provide training to children, parents and carers and others working with and on behalf of children and young people. CLC gives a voice to children by facilitating and supporting a children and young person's advisory and peer advocacy group, Youth@CLC. In partnership with Youth@CLC we raise children and young people's rights with duty bearers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The environment in which Children's Law Centre operated in 2023-24 has continued to be challenging. CLC continued to deal with multiple issues of denial of children's rights as a result of actions taken by duty holders including in response to the Covid pandemic. The situation was further aggravated by the ongoing impact of Brexit, the absence of the devolved administration in this jurisdiction and the continuing socio-economic crisis resulting in cuts to children's services. This convergence also impacted on availability of funding to the voluntary and community sector from statutory sources with the knock-on effect increasing competition for funding from Trusts and Foundations.

The impact on need was reflected in the number of issues we dealt with through our CHALKY freephone legal advice line hitting 2,980 which was an increase of 9% on the previous year. 90% of issues were assessed as 'Tier 1' and focused on disability in education, access to health and social care, family law, human rights and justice issues. The continuing denials of service for children with special education needs and disability continued to be a focus of our 'Tier 2' interventions, along with access to health and social care with particular emphasis on respite and community care support. We found particularly over the year that the increasing complexity of issues has required much more input from our legal and advice staff in order to achieve solutions for children.

There were 29,612 messages received on CLC's REE Rights Responder chatbot with 11,265 users engaging in 11,714 sessions. 81 people requested a REE Live Chat. The chatbot, which was co-designed with our Youth@CLC panel of young people continues to provide anonymised access to free legal information. This year we have been working with young people and with volunteer support from PricewaterhouseCoopers Belfast supported by a grant from Allen and Overy Belfast, to develop an 'Education and Disability' information strand for REE. The work on the new REE strand will be completed in the remainder of 2024 and will launch in January 2025.

During the year we have been working with Amnesty International, Committee on the Administration of Justice and Include Youth to challenge the use of spit and bite hoods and the use of strip searching of children by the Police Service NI. This work resulted in the Northern Ireland Policing Board (NIPB) instructing its Human Rights Advisor to conduct a review of strip searching of children benchmarked against human rights legislation. CLC was specifically recognised in the report published in June 2023. The NIPB Report made 10 recommendations including two to update guidance on PACE legislation.

Following publication of the NI Budget 2023-24 in April, CLC issued correspondence to the Secretary of State (SoS) for NI outlining equality and human rights concerns. The letter was endorsed by over 200 organisations and academics. The SoS's response to the letter raised further concerns and led CLC to apply for judicial review of the process undertaken by the SoS, the Northern Ireland Office (NIO) and Department of Finance (DoF) when setting the budget. The Equality Commission NI (ECNI) were later joined to the proceedings. In January 2024 CLC was granted leave to proceed to a full hearing against the NIO, DoF and ECNI which was scheduled for May 2024. The case has not yet concluded although it has progressed.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

In May 2023 we supported a group of young people to travel to Geneva for the UN Committee on the Rights of the Child examination of the UK and devolved government's implementation of the UN Convention on the Rights of the Child. This followed the submission of CLC's NI NGO Stakeholder Report and Young Person's Reports to the UN Committee in December 2022. The UNCRC Committee's Concluding Observations and Recommendations, which were published in June 2023, reflected many of the issues identified in our reports. This included a recommendation that "the Secretary of State for Northern Ireland withdraw the budget for NI for the period 2023-24 and fully consider the equality and human rights implications for a new budget, taking all possible steps to mitigate any adverse impact on children's rights before issuing a revised budget."

In support of the publication of the Concluding Observations report CLC embarked on a series of significant engagements throughout the autumn to raise awareness of the UNCRC Concluding Observations and Recommendations. This included a conference for children and young people – 'Rights Here, Right Now' – at Ulster University in September, a seminar directed at duty holders and politicians at the Long Gallery, Parliament Buildings in October and culminated in our Annual Lecture in November at the Bar Library which was provided by Bragi Guðbrandsson, Vice Chair of the UN Committee on the Rights of the Child. Mr Guðbrandsson also engaged in a series of meetings with duty holders, the judiciary and young people in the two days prior to the lecture. With the provision of live streaming this was CLC's highest attended Annual Lecture.

With South Tyrone Empowerment Project (STEP) we continued to research issues impacting refugee and asylum-seeking children in contingency and dispersal accommodation. This has led to direct engagement with families through our legal advice and advocacy services including one judicial review undertaken on behalf of a disabled child. We succeeded in securing an investigation into the condition's children are living in and safeguarding concerns. The work has also involved engaging at Ministerial, Permanent Secretary and Non-Departmental Public Body CEO level. We continue to engage with colleagues through the Child Law Network to ensure complementarity on this work across the UK.

We completed our joint research with the Dublin based Children's Rights Alliance. The report – "Listen Up! Children's Voices on the Future – Consultation with Children and Young People on Children's Rights on the Island of Ireland: Responding to the Uncertainty of Brexit and Beyond", was published in April 2024.

A number of cases were successfully completed including:

- Securing a resolution with the Education Authority (EA) for its failure to provide school transport to a statemented child with special educational needs with transport being provided.
- A successful outcome in a Judicial Review (JR) against the Home Office and Mears Housing for their failure to provide disability accessible accommodation to a severely disabled child. Resolution was reached when the Home Office granted the family indefinite leave to remain and they moved to suitable accommodation.
- A successful resolution to litigation in relation to two minor applicants' claims for damages against a health trust for its failure to provide them with respite care.
- CLC submitted a third-party intervention in a JR of the Department of Health relating to the issue of parental consent for Covid vaccination for children. CLC's intervention assisted the Court in reaching a favourable outcome from a children's rights perspective.

With the return of the NI Assembly in February 2024 CLC's expertise in children's rights to education, special education needs, health and social care, mental health and housing were in much demand. Following an invitation to provide evidence to the Education Committee on special educational needs and disability (SEND) in March we produced two substantive briefings on SEND and another on the Children's Services Co-operation Act 2015 prior to attendance and evidence giving. The Committee expressed their thanks for the briefings and were highly receptive to the evidence session which included, with their consent, an overview of one young client's lived experience in trying to access education support when transferring to post-primary school. This resulted in a request from the Committee to meet the young client and hear their story first-hand. This subsequently took place in May 2024.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Other Assembly engagements have included meetings with the Chair of the Health Committee and we were invited to give evidence to the Executive Committee alongside the Human Rights Consortium on the need for additional rights protections in Northern Ireland.

Throughout the suspension of the Assembly CLC continued to engage with political parties and individual representatives including MLAs and MPs. Policy consultation responses have included:

- Department of Education's Consultation on Draft Statutory Guidance on the Reduction and Management of Restrictive Practices in Educational Settings;
- Department of Education's Consultation on Relationship and Sexuality Education;
- Department of Health's Consultation on the recommendations of the Independent Review of Children's Social Care Services;
- Equality Impact Assessments of the 2023-24 budgets for Department of Health, Department of Education and The Executive Office; and
- NI Policing Board's Engagement Strategy.

All of our consultation responses, briefing and position papers can be found at <https://childrenslawcentre.org.uk/consultation-responses/>. In addition to the above we prepared and circulated a briefing note outlining our concerns related to the equality and human rights implications for children and young people of the NI Budget 2023-24 and the process by which it was arrived at, for the Second Reading of the NI Budget (No2) Bill in the House of Commons.

CLC continues to work at a local, UK, all-Ireland and EU level including with the Child Law Network and Civil Society Alliance on the threat to the Human Rights Act, with the Child Rights Alliance in Dublin on the impact of Brexit on the rights of children across Ireland and human rights protections in the Good Friday Agreement, and with Rights of the Child Alliance UK on implementation of the UNCRC. We are also working in partnership with STEP on breaches of the rights of refugee and asylum-seeking children as they relate to education, health and housing in particular. There is a particular focus in this work on asylum-seeking children in contingency and dispersal accommodation.

Following a successful application to the Dormant Accounts Fund we recruited a Training and Engagement Co-ordinator to deliver regular programmes of training with input from our Legal and Policy and Public Affairs Teams. We have also engaged in the development of training programmes delivered in partnership with allied organisations. We continue to investigate new ways to maintain engagement post-training. We are working to extend the organisation's reach including with parents and community groups. Response to initial training programmes in the third and final quarters of the year have been extremely positive and we look forward to further development of the offers in the coming year.

Our digital communications reach has continued to grow with over 75,000 visits to our website, almost 700 new followers on X and 350 new followers on Facebook. The additional numbers accessing and linking into our social media also act as a conduit for our policy and public affairs work enabling the sharing of consultation responses, reports, training and events, and generally keeping our supporters up to date with the issues we are working on to improve the lives of children.

We are grateful to our Youth@CLC members who have worked closely with us on securing and raising awareness of the UNCRC Concluding Observations, the young people's conference in September and the seminar at the Long Gallery in October. They have also assisted in the recruitments for our Training and Engagement Co-ordinator, and most recently a new Trainee Solicitor who is funded through the Legal Education Foundation Justice First Fellowship. Without an active Youth Participation and Advocacy Worker (YPAW) this has been a challenging time but our Communications and Marketing Manager, Training and Engagement Co-ordinator and Policy and Public Affairs team have all given their time to continue to support Youth@CLC. At the time of writing we are recruiting a new YPAW following a successful application to the National Lottery Community Fund.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Following our organisational review in 2021-22 we have continued to develop our work on implementing the strategic plan 2022-25 with the development of operational and team plans, complemented by updating our approach to one-to-ones. We will continue to review implementation with a particular focus on how approaches may be improved as we work toward our next strategic planning cycle at the end of 2024. We undertook and completed a salary and benchmarking exercise which demonstrated with the exception of some role anomalies that CLC, when compared with other similar organisations in the voluntary and community sector recognises its staff with higher than average salaries and benefits. The posts that were identified as anomalies were also brought into line and we continue to monitor this to ensure we remain competitive and an employer of choice.

With two Board members standing down at our AGM in December 2023, we recruited and appointed two new Board members from the public and private sectors who bring additional skills and experience to the organisation. In January 2024 the Board commenced a mid-point review of our progress in our organisational development journey. We were delighted to have made considerable progress against the organisational development plan. We will now be prioritising remaining identified areas including extending our reach and increasing our influence over the next two years.

In a particularly volatile funding environment and with considerable work undertaken in identifying and submitting funding applications, we have been fortunate to end the year showing a small unrestricted financial surplus. As we move into the next financial year the funding environment is even more volatile as the economic crisis impacts on availability of statutory funding and increases competition with trusts and foundations whose own resources are now being stretched. It is against this background that the rights of children to access the services they need to grow and live are at their greatest risk since CLC commenced its work in 1997.

CLC will continue to work in the best interests of all children living in Northern Ireland to ensure their access to services to which they are entitled and more broadly to ensure their rights under equality and human rights legislation are vindicated. In continuing this work we would like to thank our small dedicated staff team for another year of trojan work; to our Trustees who continue to support and guide our work; to our Youth@CLC volunteers and all young people we have engaged with this year, for their commitment to a better future for children and young people; and last but by no means least to the Trusts and Foundations who have shown such faith in our work and our statutory funders for their continuing support in the most challenging of times.

Financial review

The results for the year are set out in detail on pages 13 to 34. The Centre returned net deficit of £142,940 (2023 – £100,439) of which £151,372 related to a net deficit in restricted funds and £8,432 related to a net increase in unrestricted funds.

The increase in unrestricted funds includes exceptional movement in pension provision expenditure of £45,060 (2023 - income of £613).

At 31 March 2024, the total funds of the charity amounted to £706,571, comprising restricted funds of £321,067 and unrestricted funds of £385,504. The unrestricted fund balance includes unrestricted general funds of £390,793, designated funds of £55,000 and a deficit on the pension reserve of £60,289. The vast majority of income received by the Centre is earmarked by the donor for specific purposes (restricted income). Only small amounts are received as free monies (unrestricted income) which can be allocated according to organisational needs, including core running costs.

The unrestricted fund is considered to be essential to the Centre as restricted funds are not always sufficient to meet all costs. Furthermore, in the current economic environment, the level of funding may fluctuate from one year to the next. The unrestricted fund will therefore be essential to finance working capital, continue the charity's activities in the short term and fulfil its legal responsibilities to employees and creditors for a three month period. Current running costs for the charity are £75,000 per month and the level of free reserves at the year end, excluding fixed assets and designated funds, was £284,296. The charity has significant funds secured for the forthcoming year and budgets have been prepared that show that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Restricted funds represent funds which are to be used in accordance with specific restrictions imposed by donors. The balance of restricted funds at 31 March 2024 was £321,067.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

One of the long-term objectives for the organisation remains the securing of mainstream funding for the Centre alongside diversifying and growing funding streams. Acting on financial and legal advice, the Centre is also committed to working to build unrestricted financial reserves equivalent to six months with a minimum of at least three months' running costs to ensure a financial cushion in the event of future funding difficulties. The building of such reserves is viewed by the charity as prudent financial management, in the best interest of the Centre and necessary to honour the Centre's legal and financial commitments.

Structure, governance and management

The Centre is a charitable organisation and a company limited by guarantee governed by its Articles of Association.

The Centre is a membership organisation which is governed by a Board of Trustees (which is also the Board of Directors) elected for one year at the organisation's AGM. According to the Centre's constitution, additional Board members can be co-opted. The Board elect a Chair, Vice Chair, Treasurer and Secretary. Training is provided as required. All Centre staff are answerable to the Board through the Centre Director, Ms Patricia Kelly, who is responsible for the day to day management of the Centre. The Board of Trustees ensures the good governance of the organisation by setting its strategic objectives and policy direction through the Centre's three year strategic plan and monitoring progress on this through the annual operational planning process.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms A Toal

Ms A Stewart

Mr D Farrell

Mr J Finnegan

Ms S Stewart

Ms T Canavan

Mr B D Moss

Dr D J Drury

Mr C Haugh

(Appointed 22 February 2024)

(Appointed 22 February 2024)

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Children's Law Centre (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Ms P Kelly
Company Secretary

Date: 27/11/24

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Children's Law Centre (Northern Ireland) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 incoming resources and application of resources, including 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 charity 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 charity'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.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

2 December 2024

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
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Belfast
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GMcG is a trading name of GMcG Group Limited. Reg No: NI059660. List of Directors available at registered office

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	2,284	-	2,284	50	-	50
Charitable activities	4	189,710	520,174	709,884	71,715	680,149	751,864
Investments	5	49,273	-	49,273	38,404	-	38,404
Movement in pension provision	6	(45,060)	-	(45,060)	613	-	613
Total income		<u>196,207</u>	<u>520,174</u>	<u>716,381</u>	<u>110,782</u>	<u>680,149</u>	<u>790,931</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>187,603</u>	<u>671,718</u>	<u>859,321</u>	<u>50,327</u>	<u>841,043</u>	<u>891,370</u>
Net incoming/(outgoing) resources before transfers		8,604	(151,544)	(142,940)	60,455	(160,894)	(100,439)
Gross transfers between funds		<u>(172)</u>	<u>172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/							
Net movement in funds		8,432	(151,372)	(142,940)	60,455	(160,894)	(100,439)
Fund balances at 1 April 2023		<u>377,072</u>	<u>472,439</u>	<u>849,511</u>	<u>316,617</u>	<u>633,333</u>	<u>949,950</u>
Fund balances at 31 March 2024		<u><u>385,504</u></u>	<u><u>321,067</u></u>	<u><u>706,571</u></u>	<u><u>377,072</u></u>	<u><u>472,439</u></u>	<u><u>849,511</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	12		1,435		7,770
Tangible assets	13		231,138		241,194
Investment properties	14		214,000		214,000
			<u>446,573</u>		<u>462,964</u>
Current assets					
Debtors	15	51,749		52,500	
Cash at bank and in hand		495,710		553,265	
		<u>547,459</u>		<u>605,765</u>	
Creditors: amounts falling due within one year	16	(99,818)		(57,650)	
Net current assets			<u>447,641</u>		<u>548,115</u>
Total assets less current liabilities			894,214		1,011,079
Creditors: amounts falling due after more than one year	17		(127,354)		(141,814)
Provisions for liabilities					
Defined benefit pension liability	20	60,289		19,754	
		<u>(60,289)</u>		<u>(19,754)</u>	
Net assets			<u><u>706,571</u></u>		<u><u>849,511</u></u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

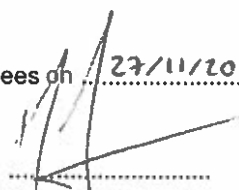
	Notes	2024 £	£	2023 £	£
Income funds					
Restricted funds	22		321,067		472,439
<u>Unrestricted funds</u>					
Designated funds	21	55,000		55,000	
General unrestricted funds		390,793		341,826	
Pension reserve		(60,289)		(19,754)	
			385,504		377,072
			706,571		849,511

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27/11/2024



Ms A Toal
Trustee


Mr D Farrell
Trustee

Company Registration No. NI033998

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	29		(92,866)		(21,493)
Investing activities					
Purchase of tangible fixed assets		(233)		(2,738)	
Proceeds from disposal of tangible fixed assets		14		194	
Investment income received		49,273		38,404	
Net cash generated from investing activities			49,054		35,860
Financing activities					
Repayment of bank loans		(13,743)		(14,983)	
Net cash used in financing activities			(13,743)		(14,983)
Net decrease in cash and cash equivalents			(57,555)		(616)
Cash and cash equivalents at beginning of year			553,265		553,881
Cash and cash equivalents at end of year			495,710		553,265

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Children's Law Centre (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Rights House, 127-131 Ormeau Road, Belfast, BT7 1SH.

The members of the company are the directors named on page 4. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Rental income is recognised evenly over the period of the tenancy agreement.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% per annum straight line
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% per annum straight line
Office equipment	25% per annum reducing balance

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

In prior years the Centre contributed to a multi-employer defined benefit pension scheme, NICPS, into which the Centre is committed to making payments of £9,955 per annum to make good prior year deficits. Following the closure of this Scheme on 31 March 2009, the directors confirmed the selection of the Pensions Trust as the provider of the Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have therefore been accounted for by charging costs as payments accrue.

A provision is recognised for the contributions payable that arose from the agreement with NICPS to fund the prior year deficits.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Investment Property

Fair value is determined annually and derived from the current market rents and investment property yields for comparable real estate. Valuation involves some estimation uncertainty but is based on periodic advice from independent expert valuers.

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Multi-employer Defined Benefit Pension Scheme Liability

The pension scheme liability is in relation to the contributions payable that have arisen from an agreement with a multi-employer plan to fund a deficit and is based on certain assumptions as detailed in note 20.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	2,284	50

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Performance related grants	657,507	683,149
Membership and training	10,023	2,829
Income from legal work	86,165	65,886
Less: deferred income	(43,811)	-
	<u>709,884</u>	<u>751,864</u>
Analysis by fund		
Unrestricted funds	189,710	71,715
Restricted funds	520,174	680,149
	<u>709,884</u>	<u>751,864</u>

The Board considers the Charity to have one main Charitable Activity, being the promotion, protection and realisation of children's rights.

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	35,907	36,926
Interest receivable	13,366	1,478
	<u>49,273</u>	<u>38,404</u>

6 Movement in pension provision

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Unwinding of the discount factor (interest expense)	(902)	(575)
Remeasurements - impact of any change in assumptions	(828)	1,188
Remeasurements - amendments to the contribution schedule	(43,330)	-
	<u>(45,060)</u>	<u>613</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Movement in pension provision

Further information in relation to the pension provision is provided in note 20.

7 Charitable activities

	2024 £	2023 £
Staff costs	486,563	469,942
Depreciation and impairment	16,610	35,024
Insurance	12,279	10,775
Printing, postage and stationery	5,422	7,426
Telephone	7,086	6,764
Electricity	3,505	4,364
Service charge	9,787	10,077
Cleaning	2,981	2,609
Young peoples expenses	346	346
Information materials	596	134
Subscriptions	613	622
Legal account expenditure	38,321	42,613
Pension scheme management costs	2,441	2,441
Management costs	26,189	39,720
Other charitable expenditure	14	194
	<u>612,753</u>	<u>633,051</u>
Share of support costs (see note 8)	241,718	253,594
Share of governance costs (see note 8)	4,850	4,725
	<u>859,321</u>	<u>891,370</u>
Analysis by fund		
Unrestricted funds	187,603	50,327
Restricted funds	671,718	841,043
	<u>859,321</u>	<u>891,370</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Staff costs	160,233	-	160,233	126,261	-	126,261
Insurance	2,167	-	2,167	1,901	-	1,901
Printing, postage and stationery	957	-	957	1,459	-	1,459
Electricity and telephone	1,869	-	1,869	1,964	-	1,964
Service charge	2,253	-	2,253	2,239	-	2,239
Repairs and maintenance	12,448	-	12,448	11,365	-	11,365
Professional fees	18,697	-	18,697	58,747	-	58,747
Staff training	2,681	-	2,681	1,686	-	1,686
Sundry expenses	18,459	-	18,459	22,060	-	22,060
Loan interest	11,911	-	11,911	8,655	-	8,655
Irrecoverable VAT	10,043	-	10,043	17,257	-	17,257
Audit fees	-	4,850	4,850	-	4,725	4,725
	<u>241,718</u>	<u>4,850</u>	<u>246,568</u>	<u>253,594</u>	<u>4,725</u>	<u>258,319</u>
Analysed between Charitable activities	<u>241,718</u>	<u>4,850</u>	<u>246,568</u>	<u>253,594</u>	<u>4,725</u>	<u>258,319</u>

Governance costs includes payments to the auditors of £4,850 (2023- £4,725) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>15</u>	<u>14</u>
Employment costs	2024 £	2023 £
Wages and salaries	554,738	513,299
Social security costs	55,578	51,700
Other pension costs	36,480	31,204
	<u>646,796</u>	<u>596,203</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Employees (Continued)

Total remuneration payable to key management personnel during the year was £198,736 (2023 - £166,251).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

12 Intangible fixed assets

	Software £
Cost	
At 1 April 2023 and 31 March 2024	83,932
Amortisation and impairment	
At 1 April 2023	76,162
Amortisation charged for the year	6,335
At 31 March 2024	82,497
Carrying amount	
At 31 March 2024	1,435
At 31 March 2023	7,770

13 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Total £
Cost			
At 1 April 2023	249,605	45,675	295,280
Additions	-	233	233
Disposals	-	(270)	(270)
At 31 March 2024	249,605	45,638	295,243
Depreciation and impairment			
At 1 April 2023	28,198	25,888	54,086
Depreciation charged in the year	4,992	5,283	10,275
Eliminated in respect of disposals	-	(256)	(256)
At 31 March 2024	33,190	30,915	64,105
Carrying amount			
At 31 March 2024	216,415	14,723	231,138
At 31 March 2023	221,407	19,787	241,194

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets (Continued)

Land and buildings of net book value £216,415 are held as security against the company's bank borrowings.

14 Investment property

	2024
	£
Fair value	
At 1 April 2023 and 31 March 2024	214,000

The 2024 valuations were made by the directors, on an open market value for existing use basis.

Investment property of net book value £214,000 is held as security against the company's bank borrowings.

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	36,796	35,643
Prepayments and accrued income	14,953	16,857
	<u>51,749</u>	<u>52,500</u>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Bank loans	18	14,788
Other taxation and social security		14,071
Deferred income	19	12,543
Trade creditors		43,811
Other creditors		-
Accruals and deferred income		7,189
		9,987
		672
		39
		20,815
		15,706
		<u>99,818</u>
		<u>57,650</u>

17 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
	Notes	
Bank loans	18	127,354
		<u>141,814</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Loans and overdrafts

	2024 £	2023 £
Bank loans	142,142	155,885
Payable within one year	14,788	14,071
Payable after one year	127,354	141,814
Amounts included above which fall due after five years:		
Payable by instalments	54,395	73,848

Bank loans and overdrafts are secured by a legal charge over the charity's premises.

Bank loans are repayable by monthly instalments of £1,820 until 2031 at an interest rate of 3% per annum over Base Rate.

19 Deferred income

	2024 £	2023 £
Other deferred income	43,811	-
Deferred income is included in the financial statements as follows:		
Deferred income is included within:		
Current liabilities	43,811	-
Movements in the year:		
Deferred income at 1 April 2023	-	-
Resources deferred in the year	43,811	-
Deferred income at 31 March 2024	43,811	-

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £36,480 (2023 - £31,204).

Defined benefit schemes

In prior years the Centre contributed to The Pensions Trust Northern Ireland Charities Pension Scheme (the Scheme). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was not contracted out of the state scheme.

The Scheme closed to future accrual on 31 March 2009. There is currently no intention to wind-up the Scheme and it continues in paid-up form.

The Pension Trust commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

During the accounting period 31 March 2024 the employer paid contributions of £4,525 to cover the deficit payments and scheme management costs.

It is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. The Scheme is a multi employer scheme, where the scheme assets are co-mingled for investment purposes, and benefits are paid from total scheme assets.

The last formal completed valuation of the Scheme was performed as at 30 September 2022 by a professionally qualified actuary using the 'projected unit credit' method. The market value of the Scheme's assets at the valuation date was £22.8 million. The valuation revealed a shortfall of assets compared to liabilities of £3.2 million.

The results of the 2022 valuation means a new deficit recovery plan is required to fund the deficit of £2.4 million. This will run until 30 June 2037.

The Scheme Actuary has prepared an Actuarial Report that provides an approximate update on the funding position of the Scheme as at 30 September 2023. Such a report is required by legislation for years in which a full actuarial valuation is not carried out. The funding update revealed a decrease in the assets of the Scheme to £18.6 million (from £22.8 million at 30 September 2022) and indicated a decrease in the shortfall of assets compared to liabilities of approximately £4.4 million (from £3.2 million at 30 September 2022), equivalent to a past service funding level of 81% (88% at 30 September 2022).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed the assets there is a buy-out debt.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Retirement benefit schemes (Continued)

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

Under FRS 102, where an entity participates in a multi-employer plan, and the entity had entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity shall recognise a liability for the contributions payable that arise from the agreement and the resulting expense in the Statement of Financial Activities.

Movements in the present value of defined benefit obligations:

	2024 £
Liabilities at 1 April 2023	19,754
Benefits paid	(4,525)
Actuarial losses	44,158
Interest cost	902
At 31 March 2024	60,289

The above provision has assumed a discount rate of 4.71% per annum (2023 - 5.15% per annum) and is the equivalent single discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The Centre now uses The Pensions Trust as the provider of a Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have been accounted for by charging costs as payments accrue and no payments (2023 - £Nil) were outstanding at the year end.

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Movement in funds Incoming resources £	Balance at 31 March 2024 £
ALB Legal Works Funds	10,165	9,835	20,000	-	20,000
Essential building maintenance	-	35,000	35,000	-	35,000
	10,165	44,835	55,000	-	55,000

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Restricted funds

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

	Movement in funds			Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
Department of Health	3,696	53,976	(53,976)	3,696	26,989	(26,989)	-	3,696
DOH SPPG	105,028	120,146	(197,631)	27,543	115,640	(120,313)	-	22,870
Department of Education	1,706	50,000	(51,244)	462	51,000	(51,084)	-	378
BBC Children in Need	3,893	40,500	(33,833)	10,560	22,000	(21,111)	-	11,449
Angel Eyes	314	25,000	(21,980)	3,334	20,000	(16,362)	-	6,972
Atlantic Philanthropies Capital Project	173,060	-	(3,628)	169,432	-	(3,587)	-	165,845
Esmee Fairbairn	4,520	-	(4,520)	-	-	-	-	-
Legal Education Foundation	36,438	72,000	(77,507)	30,931	66,000	(77,382)	-	19,549
Paul Hamlyn Foundation	110,955	150,000	(175,858)	85,097	140,000	(188,443)	-	36,654
The National Lotteries Community Fund	100,369	163,390	(133,346)	130,413	-	(105,579)	-	24,834
Children's Rights Alliance Research	15,447	5,137	(11,472)	9,112	-	(9,120)	8	-
Access to Justice	75,553	-	(74,004)	1,549	-	(1,713)	164	-
Dormant Accounts Fund NI	-	-	-	-	48,545	(26,951)	-	21,594
Department for Communities	2,324	-	(2,042)	282	-	(70)	-	212
Other grants	30	-	(2)	28	30,000	(23,014)	-	7,014
	<u>633,333</u>	<u>680,149</u>	<u>(841,043)</u>	<u>472,439</u>	<u>520,174</u>	<u>(671,718)</u>	<u>172</u>	<u>321,067</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Explanatory notes to Children's Law Centre reserve funds

Unrestricted funds

General funds

This fund is expendable at the discretion of the Directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and essential working capital.

Transfers from general funds to restricted funds are made to cover the remaining costs incurred for specific projects which have not been met from other restricted monies.

Designated funds

£20,000 has been designated towards ALB Legal Work (previously known as Alpha Law Fund) to facilitate ongoing casework.

£35,000 has been designated to facilitate essential external building maintenance work in line with listed building requirements.

Pension reserve

The pension reserve represents contributions payable under an agreement with NICPS to fund prior year deficits. During the year there was a transfer of £4,525 into the pension reserve from general funds relating to deficit contributions paid in the year.

Restricted Funds

Department of Health

This funding partly covers salary costs for the Centre Director, Head of Legal Services, Head of Administration and Finance Unit and Administrative Assistant / Receptionist posts.

Department of Health Strategic Planning and Performance Group

This funding contract is used to provide an Independent Advice, Support & Mediation Service to children in need and their Parents and Carers acting on their behalf.

Department of Education

This funding is in relation to Special Education Needs and Disability Tribunal (SENDIST) Project inclusive of salary costs for SENDIST Representative and contribution to running costs.

BBC Children in Need

This funding is to provide advocacy support for vulnerable young people with mental health issues via a grant towards the salary of a Mental Health Adviser and associated running costs.

Angel Eyes NI

This funding is to assist and support Angel Eyes NI with their Equal Eyes Project - to raise awareness of visual impairment and impact on Children and Young People.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Explanatory notes to Children's Law Centre reserve funds (continued)

Atlantic Philanthropies Capital Project

This funding was a grant contribution in a previous year towards the purchase and refurbishment of a building to be occupied by the Children's Law Centre.

Esmée Fairbairn

This grant is to provide core costs to secure the rights of disadvantaged young people in Northern Ireland.

Legal Education Foundation

This grant is to cover the salary and running costs for a Policy Manager.

Paul Hamlyn Foundation

This grant is to support strategic and operational development and growth of the centre. An additional expert support package and funding for young people to attend 2 UNCRC events in year 2022 and 2023.

The National Lotteries Community Fund REE

This grant is to allow the Children's Law Centre to utilise digital technology to continue development and delivery of digital solutions to young people's legal problems - REE Rights Responder.

Children's Rights Alliance

This funding is for collaborative research and consultation work on the rights of children on the island of Ireland.

Access to Justice

This funding covers three projects - solicitor salary and associated costs, CLC operational costs and one month associated costs for Immigration Solicitors work.

Dormant Accounts Fund NI

This two year grant is to cover salary and part running costs for the Training & Engagement Co-ordinator.

Department for Communities

This historic funding was for a project to Develop a Digital Legal Information and Advice Service for Children and Young People. Expenditure in year represents depreciation of asset.

Other grants

Other grants include the following:

Tesco Charity Trust

This fund relates to the acquisition of a fixed asset in a prior year. Expenditure in the year represents depreciation on the asset.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Intangible fixed assets	579	856	1,435	1,570	6,200	7,770
Tangible assets	51,335	179,803	231,138	52,244	188,950	241,194
Investment properties	196,725	17,275	214,000	196,725	17,275	214,000
Current assets/(liabilities)	324,508	123,133	447,641	288,101	260,014	548,115
Long term liabilities	(127,354)	-	(127,354)	(141,814)	-	(141,814)
Provisions and pensions	(60,289)	-	(60,289)	(19,754)	-	(19,754)
	<u>385,504</u>	<u>321,067</u>	<u>706,571</u>	<u>377,072</u>	<u>472,439</u>	<u>849,511</u>

26 Financial commitments, guarantees and contingent liabilities

(i) A portion of grants received may become repayable if the Centre fails to comply with the terms of the letters of offer.

(ii) During a prior year the charity received correspondence from The Pensions Trust in relation to a review the Trustee has undertaken regarding the application of changes to Northern Ireland Charities Pension Scheme benefits. The outcome of the review could give rise to an additional liability of approximately £58k.

During the prior year further correspondence was received in relation to a potential new item that has come out of the review. It relates to changes in legislation made by the Government to the measure of inflation used for increasing pensions already in payment and how this interacts with members' pensions provided under the Rules. It is anticipated that the Court will provide a ruling at the earliest in Q4 2024. At this stage the amount and likelihood of any additional liability arising from this change is not known.

The Pensions Trust have indicated that it is unlikely that any further liability will arise, therefore no provision for these items has been made in the financial statements.

27 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

28 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	<u>312</u>	<u>312</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

29 Cash generated from operations	2024	2023
	£	£
Deficit for the year	(142,940)	(100,439)
Adjustments for:		
Investment income recognised in statement of financial activities	(49,273)	(38,404)
Depreciation and impairment of tangible fixed assets	16,610	35,024
Difference between pension charge and cash contributions	40,535	(5,138)
Movements in working capital:		
Decrease in debtors	751	92,798
(Decrease) in creditors	(2,360)	(5,334)
Increase in deferred income	43,811	-
Cash absorbed by operations	(92,866)	(21,493)
30 Analysis of changes in net funds		
	At 1 April 2023	Cash flowsAt 31 March 2024
	£	£
Cash at bank and in hand	553,265	(57,555)
Loans falling due within one year	(14,071)	(717)
Loans falling due after more than one year	(141,814)	(14,788)
	<u>397,380</u>	<u>14,460</u>
	<u>397,380</u>	<u>(127,354)</u>
	<u>397,380</u>	<u>(43,812)</u>
	<u>397,380</u>	<u>353,568</u>

Annual report

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Children's Law Centre (CLC) was established to help children and young people in need and to promote their human rights in Northern Ireland. CLC provides legal information, advice, advocacy, assistance and representation for children and young people, their parents and carers and others working with and on behalf of children and young people. We raise public awareness of children and young people's rights and provide training to children, parents and carers and others working with and on behalf of children and young people. CLC gives a voice to children by facilitating and supporting a children and young person's advisory and peer advocacy group, Youth@CLC. In partnership with Youth@CLC we raise children and young people's rights with duty bearers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The environment in which Children's Law Centre operated in 2023-24 has continued to be challenging. CLC continued to deal with multiple issues of denial of children's rights as a result of actions taken by duty holders including in response to the Covid pandemic. The situation was further aggravated by the ongoing impact of Brexit, the absence of the devolved administration in this jurisdiction and the continuing socio-economic crisis resulting in cuts to children's services. This convergence also impacted on availability of funding to the voluntary and community sector from statutory sources with the knock-on effect increasing competition for funding from Trusts and Foundations.

The impact on need was reflected in the number of issues we dealt with through our CHALKY freephone legal advice line hitting 2,980 which was an increase of 9% on the previous year. 90% of issues were assessed as 'Tier 1' and focused on disability in education, access to health and social care, family law, human rights and justice issues. The continuing denials of service for children with special education needs and disability continued to be a focus of our 'Tier 2' interventions, along with access to health and social care with particular emphasis on respite and community care support. We found particularly over the year that the increasing complexity of issues has required much more input from our legal and advice staff in order to achieve solutions for children.

There were 29,612 messages received on CLC's REE Rights Responder chatbot with 11,265 users engaging in 11,714 sessions. 81 people requested a REE Live Chat. The chatbot, which was co-designed with our Youth@CLC panel of young people continues to provide anonymised access to free legal information. This year we have been working with young people and with volunteer support from PricewaterhouseCoopers Belfast supported by a grant from Allen and Overy Belfast, to develop an 'Education and Disability' information strand for REE. The work on the new REE strand will be completed in the remainder of 2024 and will launch in January 2025.

During the year we have been working with Amnesty International, Committee on the Administration of Justice and Include Youth to challenge the use of spit and bite hoods and the use of strip searching of children by the Police Service NI. This work resulted in the Northern Ireland Policing Board (NIPB) instructing its Human Rights Advisor to conduct a review of strip searching of children benchmarked against human rights legislation. CLC was specifically recognised in the report published in June 2023. The NIPB Report made 10 recommendations including two to update guidance on PACE legislation.

Following publication of the NI Budget 2023-24 in April, CLC issued correspondence to the Secretary of State (SoS) for NI outlining equality and human rights concerns. The letter was endorsed by over 200 organisations and academics. The SoS's response to the letter raised further concerns and led CLC to apply for judicial review of the process undertaken by the SoS, the Northern Ireland Office (NIO) and Department of Finance (DoF) when setting the budget. The Equality Commission NI (ECNI) were later joined to the proceedings. In January 2024 CLC was granted leave to proceed to a full hearing against the NIO, DoF and ECNI which was scheduled for May 2024. The case has not yet concluded although it has progressed.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

In May 2023 we supported a group of young people to travel to Geneva for the UN Committee on the Rights of the Child examination of the UK and devolved government's implementation of the UN Convention on the Rights of the Child. This followed the submission of CLC's NI NGO Stakeholder Report and Young Person's Reports to the UN Committee in December 2022. The UNCRC Committee's Concluding Observations and Recommendations, which were published in June 2023, reflected many of the issues identified in our reports. This included a recommendation that "the Secretary of State for Northern Ireland withdraw the budget for NI for the period 2023-24 and fully consider the equality and human rights implications for a new budget, taking all possible steps to mitigate any adverse impact on children's rights before issuing a revised budget."

In support of the publication of the Concluding Observations report CLC embarked on a series of significant engagements throughout the autumn to raise awareness of the UNCRC Concluding Observations and Recommendations. This included a conference for children and young people – 'Rights Here, Right Now' – at Ulster University in September, a seminar directed at duty holders and politicians at the Long Gallery, Parliament Buildings in October and culminated in our Annual Lecture in November at the Bar Library which was provided by Bragi Guðbrandsson, Vice Chair of the UN Committee on the Rights of the Child. Mr Guðbrandsson also engaged in a series of meetings with duty holders, the judiciary and young people in the two days prior to the lecture. With the provision of live streaming this was CLC's highest attended Annual Lecture.

With South Tyrone Empowerment Project (STEP) we continued to research issues impacting refugee and asylum-seeking children in contingency and dispersal accommodation. This has led to direct engagement with families through our legal advice and advocacy services including one judicial review undertaken on behalf of a disabled child. We succeeded in securing an investigation into the condition's children are living in and safeguarding concerns. The work has also involved engaging at Ministerial, Permanent Secretary and Non-Departmental Public Body CEO level. We continue to engage with colleagues through the Child Law Network to ensure complementarity on this work across the UK.

We completed our joint research with the Dublin based Children's Rights Alliance. The report – "Listen Up! Children's Voices on the Future – Consultation with Children and Young People on Children's Rights on the Island of Ireland: Responding to the Uncertainty of Brexit and Beyond", was published in April 2024.

A number of cases were successfully completed including:

- Securing a resolution with the Education Authority (EA) for its failure to provide school transport to a statemented child with special educational needs with transport being provided.
- A successful outcome in a Judicial Review (JR) against the Home Office and Mears Housing for their failure to provide disability accessible accommodation to a severely disabled child. Resolution was reached when the Home Office granted the family indefinite leave to remain and they moved to suitable accommodation.
- A successful resolution to litigation in relation to two minor applicants' claims for damages against a health trust for its failure to provide them with respite care.
- CLC submitted a third-party intervention in a JR of the Department of Health relating to the issue of parental consent for Covid vaccination for children. CLC's intervention assisted the Court in reaching a favourable outcome from a children's rights perspective.

With the return of the NI Assembly in February 2024 CLC's expertise in children's rights to education, special education needs, health and social care, mental health and housing were in much demand. Following an invitation to provide evidence to the Education Committee on special educational needs and disability (SEND) in March we produced two substantive briefings on SEND and another on the Children's Services Co-operation Act 2015 prior to attendance and evidence giving. The Committee expressed their thanks for the briefings and were highly receptive to the evidence session which included, with their consent, an overview of one young client's lived experience in trying to access education support when transferring to post-primary school. This resulted in a request from the Committee to meet the young client and hear their story first-hand. This subsequently took place in May 2024.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Other Assembly engagements have included meetings with the Chair of the Health Committee and we were invited to give evidence to the Executive Committee alongside the Human Rights Consortium on the need for additional rights protections in Northern Ireland.

Throughout the suspension of the Assembly CLC continued to engage with political parties and individual representatives including MLAs and MPs. Policy consultation responses have included:

- Department of Education's Consultation on Draft Statutory Guidance on the Reduction and Management of Restrictive Practices in Educational Settings;
- Department of Education's Consultation on Relationship and Sexuality Education;
- Department of Health's Consultation on the recommendations of the Independent Review of Children's Social Care Services;
- Equality Impact Assessments of the 2023-24 budgets for Department of Health, Department of Education and The Executive Office; and
- NI Policing Board's Engagement Strategy.

All of our consultation responses, briefing and position papers can be found at <https://childrenslawcentre.org.uk/consultation-responses/>. In addition to the above we prepared and circulated a briefing note outlining our concerns related to the equality and human rights implications for children and young people of the NI Budget 2023-24 and the process by which it was arrived at, for the Second Reading of the NI Budget (No2) Bill in the House of Commons.

CLC continues to work at a local, UK, all-Ireland and EU level including with the Child Law Network and Civil Society Alliance on the threat to the Human Rights Act, with the Child Rights Alliance in Dublin on the impact of Brexit on the rights of children across Ireland and human rights protections in the Good Friday Agreement, and with Rights of the Child Alliance UK on implementation of the UNCRC. We are also working in partnership with STEP on breaches of the rights of refugee and asylum-seeking children as they relate to education, health and housing in particular. There is a particular focus in this work on asylum-seeking children in contingency and dispersal accommodation.

Following a successful application to the Dormant Accounts Fund we recruited a Training and Engagement Co-ordinator to deliver regular programmes of training with input from our Legal and Policy and Public Affairs Teams. We have also engaged in the development of training programmes delivered in partnership with allied organisations. We continue to investigate new ways to maintain engagement post-training. We are working to extend the organisation's reach including with parents and community groups. Response to initial training programmes in the third and final quarters of the year have been extremely positive and we look forward to further development of the offers in the coming year.

Our digital communications reach has continued to grow with over 75,000 visits to our website, almost 700 new followers on X and 350 new followers on Facebook. The additional numbers accessing and linking into our social media also act as a conduit for our policy and public affairs work enabling the sharing of consultation responses, reports, training and events, and generally keeping our supporters up to date with the issues we are working on to improve the lives of children.

We are grateful to our Youth@CLC members who have worked closely with us on securing and raising awareness of the UNCRC Concluding Observations, the young people's conference in September and the seminar at the Long Gallery in October. They have also assisted in the recruitments for our Training and Engagement Co-ordinator, and most recently a new Trainee Solicitor who is funded through the Legal Education Foundation Justice First Fellowship. Without an active Youth Participation and Advocacy Worker (YPAW) this has been a challenging time but our Communications and Marketing Manager, Training and Engagement Co-ordinator and Policy and Public Affairs team have all given their time to continue to support Youth@CLC. At the time of writing we are recruiting a new YPAW following a successful application to the National Lottery Community Fund.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Following our organisational review in 2021-22 we have continued to develop our work on implementing the strategic plan 2022-25 with the development of operational and team plans, complemented by updating our approach to one-to-ones. We will continue to review implementation with a particular focus on how approaches may be improved as we work toward our next strategic planning cycle at the end of 2024. We undertook and completed a salary and benchmarking exercise which demonstrated with the exception of some role anomalies that CLC, when compared with other similar organisations in the voluntary and community sector recognises its staff with higher than average salaries and benefits. The posts that were identified as anomalies were also brought into line and we continue to monitor this to ensure we remain competitive and an employer of choice.

With two Board members standing down at our AGM in December 2023, we recruited and appointed two new Board members from the public and private sectors who bring additional skills and experience to the organisation. In January 2024 the Board commenced a mid-point review of our progress in our organisational development journey. We were delighted to have made considerable progress against the organisational development plan. We will now be prioritising remaining identified areas including extending our reach and increasing our influence over the next two years.

In a particularly volatile funding environment and with considerable work undertaken in identifying and submitting funding applications, we have been fortunate to end the year showing a small unrestricted financial surplus. As we move into the next financial year the funding environment is even more volatile as the economic crisis impacts on availability of statutory funding and increases competition with trusts and foundations whose own resources are now being stretched. It is against this background that the rights of children to access the services they need to grow and live are at their greatest risk since CLC commenced its work in 1997.

CLC will continue to work in the best interests of all children living in Northern Ireland to ensure their access to services to which they are entitled and more broadly to ensure their rights under equality and human rights legislation are vindicated. In continuing this work we would like to thank our small dedicated staff team for another year of trojan work; to our Trustees who continue to support and guide our work; to our Youth@CLC volunteers and all young people we have engaged with this year, for their commitment to a better future for children and young people; and last but by no means least to the Trusts and Foundations who have shown such faith in our work and our statutory funders for their continuing support in the most challenging of times.

Financial review

The results for the year are set out in detail on pages 13 to 34. The Centre returned net deficit of £142,940 (2023 – £100,439) of which £151,372 related to a net deficit in restricted funds and £8,432 related to a net increase in unrestricted funds.

The increase in unrestricted funds includes exceptional movement in pension provision expenditure of £45,060 (2023 - income of £613).

At 31 March 2024, the total funds of the charity amounted to £706,571, comprising restricted funds of £321,067 and unrestricted funds of £385,504. The unrestricted fund balance includes unrestricted general funds of £390,793, designated funds of £55,000 and a deficit on the pension reserve of £60,289. The vast majority of income received by the Centre is earmarked by the donor for specific purposes (restricted income). Only small amounts are received as free monies (unrestricted income) which can be allocated according to organisational needs, including core running costs.

The unrestricted fund is considered to be essential to the Centre as restricted funds are not always sufficient to meet all costs. Furthermore, in the current economic environment, the level of funding may fluctuate from one year to the next. The unrestricted fund will therefore be essential to finance working capital, continue the charity's activities in the short term and fulfil its legal responsibilities to employees and creditors for a three month period. Current running costs for the charity are £75,000 per month and the level of free reserves at the year end, excluding fixed assets and designated funds, was £284,296. The charity has significant funds secured for the forthcoming year and budgets have been prepared that show that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Restricted funds represent funds which are to be used in accordance with specific restrictions imposed by donors. The balance of restricted funds at 31 March 2024 was £321,067.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

One of the long-term objectives for the organisation remains the securing of mainstream funding for the Centre alongside diversifying and growing funding streams. Acting on financial and legal advice, the Centre is also committed to working to build unrestricted financial reserves equivalent to six months with a minimum of at least three months' running costs to ensure a financial cushion in the event of future funding difficulties. The building of such reserves is viewed by the charity as prudent financial management, in the best interest of the Centre and necessary to honour the Centre's legal and financial commitments.

Structure, governance and management

The Centre is a charitable organisation and a company limited by guarantee governed by its Articles of Association.

The Centre is a membership organisation which is governed by a Board of Trustees (which is also the Board of Directors) elected for one year at the organisation's AGM. According to the Centre's constitution, additional Board members can be co-opted. The Board elect a Chair, Vice Chair, Treasurer and Secretary. Training is provided as required. All Centre staff are answerable to the Board through the Centre Director, Ms Patricia Kelly, who is responsible for the day to day management of the Centre. The Board of Trustees ensures the good governance of the organisation by setting its strategic objectives and policy direction through the Centre's three year strategic plan and monitoring progress on this through the annual operational planning process.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms A Toal

Ms A Stewart

Mr D Farrell

Mr J Finnegan

Ms S Stewart

Ms T Canavan

Mr B D Moss

Dr D J Drury

Mr C Haugh

(Appointed 22 February 2024)

(Appointed 22 February 2024)

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Children's Law Centre (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Ms P Kelly
Company Secretary

Date: 27/11/24

Children's Law Centre (Northern Ireland)

Northern Ireland - Charity number 101148

Annual return

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Children's Law Centre (Northern Ireland) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 incoming resources and application of resources, including 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 charity 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 charity'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.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

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GMcG is a trading name of GMcG Group Limited. Reg No: NI059660. List of Directors available at registered office

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)**INDEPENDENT AUDITOR'S REPORT (CONTINUED)****TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)****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.


Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

2 December 2024

**Chartered Accountants
Statutory Auditor****Chartered Accountants & Statutory
Auditor**
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19 Alfred Street
Belfast
BT2 8EQ

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Accounts

Charity registration number NIC101148

Company registration number NI033998 (Northern Ireland)

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Toal Ms A Stewart Mr D Farrell Mr J Finnegan Ms S Stewart Ms T Canavan Mr B D Moss	(Appointed 8 December 2022)
Secretary	Ms P Kelly	
Charity number	NIC101148	
Company number	NI033998	
Principal address	Rights House 127-131 Ormeau Road Belfast BT7 1SH	
Registered office	Rights House 127-131 Ormeau Road Belfast BT7 1SH	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Ulster Bank Limited 365/369 Ormeau Road Belfast BT7 3GP	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Children's Law Centre (CLC) was established to help children or young people in need and to promote the human rights of children and young people. CLC provides information, advice, advocacy, assistance and representation for children and young people, their parents and carers and others working with and on behalf of children and young people. We raise public awareness of children and young people's rights and provide training to children, parents and carers and others working with and on behalf of children and young people. CLC give a voice to children by facilitating and supporting a children and young person's advisory and peer advocacy group, youth@clc. In partnership with youth@clc we raise children and young people's rights with duty bearers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The environment in which Children's Law Centre operated in 2022-23 has been particularly challenging. As we emerged from Covid, the Centre continued to deal with multiple issues of denial of children's rights as a result of actions taken by duty holders in response to the pandemic. The situation was further aggravated by the ongoing impact of Brexit, the socio-economic crisis resulting in cuts to children's services and the absence of a devolved administration in this jurisdiction.

The NI Assembly was dissolved in February 2022 and as the year progressed the dissolution would begin to have serious adverse impacts on decision-making, access to services and funding. This was exacerbated by the war in Ukraine and the autumn budget which resulted in interest rises, energy rises and a cost of living crisis. Against this backdrop CLC has experienced an increase in demand for our services and the complexity of the case work presenting is unprecedented. In the absence of a willingness or inability on the part of duty bearers to resolve cases, we increasingly were required to issue proceedings to secure effective remedies for our clients.

Unsurprisingly given the scale of need, visitors to the REE Rights Responder chatbot more than doubled from the previous year with 36,617 sessions by 31,226 users getting direct access to legal information. Demand for advice also continued to rise. CHALKY, CLC's Freephone Advice Line dealt with 2,836 issues, with many, given the growing complexity of queries, requiring more detailed advice and/or representation. Whilst the number of new judicial reviews had decreased from the 'Covid-high' number in the previous two years, they are still much higher than the pre-Covid norm. We issued proceedings in nine new judicial reviews and continued to work on eleven that had commenced during 2021-22. This significant number again reflects the complexity of the issues we are dealing with.

With a new Policy and Public Affairs Manager in place, drawing on our case work, we have been working to improve legislation, policy and practice for the benefit of all children in the jurisdiction. This included working in partnership with the Committee on the Administration of Justice, Amnesty International and Include Youth on the use of spit and bite hoods on children and strip searching of children and young people. In response to this work, the Independent Human Rights Advisor to the NI Policing Board undertook a Human Rights Review of the Strip Searching of Children and Young People in Custody with recommendations published in June 2023. The Policing Board have also committed to undertake a human rights review of policing and children and young people.

In preparation for the NI Assembly elections in May 2022 we developed our 'Close the Gap' publication to highlight our key priorities to improve the lives of children in NI. Despite the ongoing suspension of the Assembly we hosted a number of meetings with MLAs across the political spectrum and were encouraged by the positive response.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We worked with Include Youth, NIACRO, VOYPIC, QUB Centre for Children's Rights and the University of Nottingham to highlight the continuing failure to implement the recommendations of the Youth Justice Review and in November co-hosted a conference held in Queen's University on the Minimum Age of Criminal Responsibility. In response, in January the Department of Justice launched a consultation on whether to raise the Minimum Age of Criminal Responsibility; we await the outcome of this consultation.

We undertook extensive stakeholder engagement across the voluntary and children's sector and academia to inform three substantial NGO reports to the United Nations Committee on the Rights of the Child evidencing how rights and protections for children in Northern Ireland have regressed post-Brexit, post-Covid and as a result of the impacts of the economic crisis and continuing inertia with local government. Our Stakeholder Report was endorsed by 50 organisations and individual representatives before submission to the UNCRC in December 2022. We are grateful to Dr Deena Haydon for her work on compiling these reports.

In preparing these reports we worked in partnership with youth@clc, our panel of young people who advise and inform on issues impacting on children and young people. With the financial support of the Paul Hamlyn Foundation, we were able to bring young people from youth@clc, Include Youth and VOYPIC to Geneva to give evidence to the UN Committee on the Rights of the Child in February 2023 as part of the pre-sessional hearings in advance of the UK Government examination which was scheduled for May 2023. The outcome from this work and in particular the Committee's Concluding Observations, will help shape CLC's work in the future.

We worked with South Tyrone Empowerment Project (STEP) on two submissions to the Council of Europe Framework Convention for the Protection of National Minorities which informed our ongoing engagement with duty bearers, human rights institutions and politicians on Asylum Seeker Children in Contingency Accommodation. As the year progressed we started to receive direct contacts from families living in contingency accommodation in relation to living conditions and their impacts on children who have a range of disabilities and learning needs, as well as being trauma-experienced. Our advice and legal teams are now providing legal advice and assistance to a growing number of children in contingency accommodation and we continue to raise the issue with duty holders.

After protracted negotiations in two cases, the Education Authority agreed to High Court Declarations that it had breached the children's rights to education under Article 2 of Protocol 1 of the European Convention on Human Rights (ECHR) for reasons related to a child's disability under Article 14 ECHR, non-discrimination. In one of these cases they also agreed to Declarations that the right to provision under a statement of SEN under Article 16 of the Education (NI) Order 1996 had been denied and that the right to education "other than at school", under Article 86 of the Education (NI) Order 1996, had been breached when a child was unable to attend school because of illness.

The political vacuum curtailed CLC's ability to effect policy and legislative changes to address the worrying and systemic diminution in the delivery of children's rights. This is a perfect storm: duty bearers are increasingly failing to deliver children's rights at a time when the opportunities to effect systemic change is limited. In these circumstances strategic litigation is an important tool to effect individual and societal access to children's rights. With no restoration of the NI Assembly during the year and the huge and growing impact of the economic crisis on the restoration of pre-Covid service, CLC will continue to utilise strategic litigation and other alternative strategies to challenge the diminution of children's rights in Northern Ireland.

We celebrated our 25th anniversary in September 2022. This aligned to welcome funding from the Paul Hamlyn Foundation which has enabled us to comprehensively review and further improve the organisation and our governance in preparation for the next 25 years. Work commenced on the development of a new case management database that will support management of information and monitoring of advice and case outcomes. We also commenced planning for the return of training services from CLC which had ended as a result of the Pandemic. As part of our Governance review we updated our Articles of Association, continued to support our Trustees through training opportunities and recruited a new Trustee to the Board in December. We also reviewed and updated internal policies and procedures and commenced a salary and benefits benchmarking exercise, and continued with wellbeing interventions for staff to ensure CLC remains competitive within the employment market. In the final quarter of the year we successfully completed the 3-year accreditation for the Lexcel quality standard underpinning our legal case management and client support systems.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The results for the year are set out in detail on pages 12 to 33. The Centre returned net deficit of £100,439 (2022 – net surplus of £146,400) of which £160,894 related to a net deficit in restricted funds and £60,455 related to a net increase in unrestricted funds, of which £44,835 has been transferred to designated funds leaving a net increase of unrestricted funds of £15,620.

The increase in unrestricted funds includes exceptional movement in pension provision income of £613 (2022 - £829).

At 31 March 2023, the total funds of the charity amounted to £849,511, comprising restricted funds of £472,439 and unrestricted funds of £377,072. The unrestricted fund balance includes unrestricted general funds of £341,826, designated funds of £55,000 and a deficit on the pension reserve of £19,754. The vast majority of income received by the Centre is earmarked by the donor for specific purposes (restricted income). Only small amounts are received as free monies (unrestricted income) which can be allocated according to organisational needs, including core running costs.

The unrestricted fund is considered to be essential to the Centre as restricted funds are not always sufficient to meet all costs. Furthermore, in the current economic environment, the level of funding may fluctuate from one year to the next. The unrestricted fund will therefore be essential to finance working capital, continue the charity's activities in the short term and fulfil its legal responsibilities to employees and creditors for a three month period. Current running costs for the charity are £75,000 per month and the level of free reserves at the year end, excluding fixed assets and designated funds, was £247,172. The charity has significant funds secured for the forthcoming year and budgets have been prepared that show that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Restricted funds represent funds which are to be used in accordance with specific restrictions imposed by donors. The balance of restricted funds at 31 March 2023 was £472,439.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

One of the long-term objectives for the organisation remains the securing of mainstream funding for the Centre alongside diversifying and growing funding streams. Acting on financial and legal advice, the Centre is also committed to working to build unrestricted financial reserves equivalent to six months with a minimum of at least three months' running costs to ensure a financial cushion in the event of future funding difficulties. The building of such reserves is viewed by the charity as prudent financial management, in the best interest of the Centre and necessary to honour the Centre's legal and financial commitments.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Centre is a charitable organisation and a company limited by guarantee governed by its Articles of Association.

The Centre is a membership organisation which is governed by a Board of Trustees (which is also the Board of Directors) elected for one year at the organisation's AGM. According to the Centre's constitution, additional Board members can be co-opted. The Board elect a Chair, Vice Chair, Treasurer and Secretary. Training is provided as required. All Centre staff are answerable to the Board through the Centre Director, Ms Patricia Kelly, who is responsible for the day to day management of the Centre. The Board of Trustees ensures the good governance of the organisation by setting its strategic objectives and policy direction through the Centre's three year strategic plan and monitoring progress on this through the annual operational planning process.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Y Campbell (Resigned 8 December 2022)

Ms A Toal

Ms A Stewart

Mr D Farrell

Mr J Finnegan

Ms M Spence

(Resigned 8 December 2022)

Ms S Stewart

Ms T Canavan

Mr B D Moss

(Appointed 8 December 2022)

Statement of trustees' responsibilities

The trustees, who are also the directors of Children's Law Centre (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

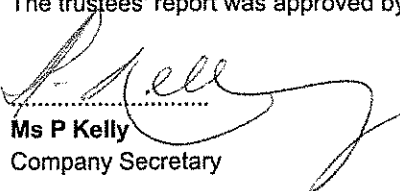
Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.


.....
Ms P Kelly
Company Secretary

Dated:15.Nov.2023

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Children's Law Centre (Northern Ireland) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including 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 charity 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 charity'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.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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.



Mr Nigel Moore FGA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

15 Nov 23

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	50	-	50	384	-	384
Charitable activities	4	71,715	680,149	751,864	54,154	853,081	907,235
Investments	5	38,404	-	38,404	36,178	-	36,178
Movement in pension provision	6	613	-	613	829	-	829
Total income		<u>110,782</u>	<u>680,149</u>	<u>790,931</u>	<u>91,545</u>	<u>853,081</u>	<u>944,626</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>50,327</u>	<u>841,043</u>	<u>891,370</u>	<u>43,016</u>	<u>755,210</u>	<u>798,226</u>
Gross transfers between funds		-	-	-	(9,381)	9,381	-
Net income/(expenditure) for the year/							
Net movement in funds		60,455	(160,894)	(100,439)	39,148	107,252	146,400
Fund balances at 1 April 2022		<u>316,617</u>	<u>633,333</u>	<u>949,950</u>	<u>277,469</u>	<u>526,081</u>	<u>803,550</u>
Fund balances at 31 March 2023		<u><u>377,072</u></u>	<u><u>472,439</u></u>	<u><u>849,511</u></u>	<u><u>316,617</u></u>	<u><u>633,333</u></u>	<u><u>949,950</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	12		7,770		31,848
Tangible assets	13		241,194		249,596
Investment properties	14		214,000		214,000
			<u>462,964</u>		<u>495,444</u>
Current assets					
Debtors	15	52,500		145,298	
Cash at bank and in hand		553,265		553,881	
		<u>605,765</u>		<u>699,179</u>	
Creditors: amounts falling due within one year	16	(57,650)		(63,429)	
Net current assets			548,115		635,750
Total assets less current liabilities			1,011,079		1,131,194
Creditors: amounts falling due after more than one year	17		(141,814)		(156,352)
Provisions for liabilities					
Defined benefit pension liability	19	19,754		24,892	
		<u>(19,754)</u>		<u>(24,892)</u>	
Net assets			<u>849,511</u>		<u>949,950</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

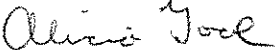
BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

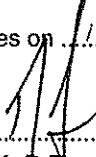
	Notes	2023 £	£	2022 £	£
Income funds					
Restricted funds	21		472,439		633,333
<u>Unrestricted funds</u>					
Designated funds	20	55,000		10,165	
General unrestricted funds		341,826		331,344	
Pension reserve		(19,754)		(24,892)	
			377,072		316,617
			849,511		949,950

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 Nov 2023



Ms A Toal
Trustee


Mr D Farrell
Trustee

Company Registration No. NI033998

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	28		(21,493)		31,474
Investing activities					
Purchase of intangible assets		-		(5,775)	
Purchase of tangible fixed assets		(2,738)		(3,812)	
Proceeds from disposal of tangible fixed assets		194		1,169	
Investment income received		38,404		36,178	
Net cash generated from investing activities			35,860		27,760
Financing activities					
Repayment of bank loans		(14,983)		(15,424)	
Net cash used in financing activities			(14,983)		(15,424)
Net (decrease)/increase in cash and cash equivalents			(616)		43,810
Cash and cash equivalents at beginning of year			553,881		510,071
Cash and cash equivalents at end of year			553,265		553,881

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Children's Law Centre (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Rights House, 127-131 Ormeau Road, Belfast, BT7 1SH.

The members of the company are the directors named on page 4. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Rental income is recognised evenly over the period of the tenancy agreement.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% per annum straight line
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% per annum straight line
Office equipment	25% per annum reducing balance

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

In prior years the Centre contributed to a multi-employer defined benefit pension scheme, NICPS, into which the Centre is committed to making payments of £4,525 per annum to make good prior year deficits. Following the closure of this Scheme on 31 March 2009, the directors confirmed the selection of the Pensions Trust as the provider of the Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have therefore been accounted for by charging costs as payments accrue.

A provision is recognised for the contributions payable that arose from the agreement with NICPS to fund the prior year deficits.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Investment Property

Fair value is determined annually and derived from the current market rents and investment property yields for comparable real estate. Valuation involves some estimation uncertainty but is based on periodic advice from independent expert valuers.

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Multi-employer Defined Benefit Pension Scheme Liability

The pension scheme liability is in relation to the contributions payable that have arisen from an agreement with a multi-employer plan to fund a deficit and is based on certain assumptions as detailed in note 19.

Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	50	384

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Performance related grants	683,149	824,081
Membership and training	2,829	3,502
Income from legal work	65,886	47,652
Less: deferred income	-	32,000
	<u>751,864</u>	<u>907,235</u>
Analysis by fund		
Unrestricted funds	71,715	54,154
Restricted funds	680,149	853,081
	<u>751,864</u>	<u>907,235</u>

The Board considers the Charity to have one main Charitable Activity, being the promotion, protection and realisation of children's rights.

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	36,926	36,070
Interest receivable	1,478	108
	<u>38,404</u>	<u>36,178</u>

6 Movement in pension provision

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Unwinding of the discount factor (interest expense)	(575)	(281)
Remeasurements - impact of any change in assumptions	1,188	1,110
	<u>613</u>	<u>829</u>

Further information in relation to the pension provision is provided in note 19.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	2023 £	2022 £
Staff costs	469,942	490,155
Depreciation and impairment	35,024	38,724
Insurance	10,775	9,234
Printing, postage and stationery	7,426	6,464
Telephone	6,764	4,104
Electricity	4,364	1,477
Service charge	10,077	8,093
Cleaning	2,609	1,590
Travel and subsistence	-	698
Young peoples expenses	346	663
Young people training and development	-	121
Information materials	134	142
Subscriptions	622	574
Legal account expenditure	42,613	40,494
Pension scheme management costs	2,441	2,441
Management costs	39,720	28,397
Other charitable expenditure	194	1,169
	<u>633,051</u>	<u>634,540</u>
Share of support costs (see note 8)	253,594	159,186
Share of governance costs (see note 8)	4,725	4,500
	<u>891,370</u>	<u>798,226</u>
Analysis by fund		
Unrestricted funds	50,327	43,016
Restricted funds	841,043	755,210
	<u>891,370</u>	<u>798,226</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	126,261	-	126,261	79,379	-	79,379
Insurance	1,901	-	1,901	1,630	-	1,630
Printing, postage and stationery	1,459	-	1,459	1,141	-	1,141
Electricity and telephone	1,964	-	1,964	985	-	985
Service charge	2,239	-	2,239	1,709	-	1,709
Repairs and maintenance	11,365	-	11,365	13,300	-	13,300
Professional fees	58,747	-	58,747	39,731	-	39,731
Staff training	1,686	-	1,686	1,172	-	1,172
Sundry expenses	22,060	-	22,060	2,407	-	2,407
Loan interest	8,655	-	8,655	5,691	-	5,691
Irrecoverable VAT	17,257	-	17,257	12,041	-	12,041
Audit fees	-	4,725	4,725	-	4,500	4,500
	<u>253,594</u>	<u>4,725</u>	<u>258,319</u>	<u>159,186</u>	<u>4,500</u>	<u>163,686</u>
Analysed between						
Charitable activities	<u>253,594</u>	<u>4,725</u>	<u>258,319</u>	<u>159,186</u>	<u>4,500</u>	<u>163,686</u>

Governance costs includes payments to the auditors of £4,725 (2022- £4,500) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>14</u>	<u>15</u>
Employment costs	2023 £	2022 £
Wages and salaries	513,299	494,206
Social security costs	51,700	45,244
Other pension costs	31,204	30,084
	<u>596,203</u>	<u>569,534</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees (Continued)

Total remuneration payable to key management personnel during the year was £166,251 (2022 - £140,760).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Intangible fixed assets

	Software £
Cost	
At 1 April 2022 and 31 March 2023	83,932
Amortisation and impairment	
At 1 April 2022	52,084
Amortisation charged for the year	24,078
At 31 March 2023	76,162
Carrying amount	
At 31 March 2023	7,770
At 31 March 2022	31,848

13 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Total £
Cost			
At 1 April 2022	249,605	43,438	293,043
Additions	-	2,738	2,738
Disposals	-	(501)	(501)
At 31 March 2023	249,605	45,675	295,280
Depreciation and impairment			
At 1 April 2022	23,206	20,241	43,447
Depreciation charged in the year	4,992	5,954	10,946
Eliminated in respect of disposals	-	(307)	(307)
At 31 March 2023	28,198	25,888	54,086
Carrying amount			
At 31 March 2023	221,407	19,787	241,194
At 31 March 2022	226,399	23,197	249,596

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets (Continued)

Land and buildings of net book value £221,407 are held as security against the company's bank borrowings.

14 Investment property

	2023 £
Fair value	
At 1 April 2022 and 31 March 2023	214,000

The 2023 valuations were made by the directors, on an open market value for existing use basis.

Investment property of net book value £214,000 is held as security against the company's bank borrowings.

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	35,643	135,439
Prepayments and accrued income	16,857	9,859
	<u>52,500</u>	<u>145,298</u>

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	18	14,071	14,516
Other taxation and social security		17,847	29,019
Trade creditors		9,987	6,515
Other creditors		39	-
Accruals		15,706	13,379
		<u>57,650</u>	<u>63,429</u>

17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	18	141,814	156,352

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Loans and overdrafts

	2023 £	2022 £
Bank loans	155,885	170,868
Payable within one year	14,071	14,516
Payable after one year	141,814	156,352
Amounts included above which fall due after five years:		
Payable by instalments	73,848	92,606

Bank loans and overdrafts are secured by a legal charge over the charity's premises.

Bank loans are repayable by monthly instalments of £1,820 until 2031 at an interest rate of 3% per annum over Base Rate.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £31,204 (2022 - £30,084).

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Retirement benefit schemes (Continued)

Defined benefit schemes

In prior years the Centre contributed to The Pensions Trust Northern Ireland Charities Pension Scheme (the Scheme). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was not contracted out of the state scheme.

The Scheme closed to future accrual on 31 March 2009. There is currently no intention to wind-up the Scheme and it continues in paid-up form.

The Pension Trust commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

During the accounting period 31 March 2023 the employer paid contributions of £4,525 to cover the deficit payments and scheme management costs.

It is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. The Scheme is a multi employer scheme, where the scheme assets are co-mingled for investment purposes, and benefits are paid from total scheme assets.

The last formal completed valuation of the Scheme was performed as at 30 September 2019 by a professionally qualified actuary using the 'projected unit credit' method. The market value of the Scheme's assets at the valuation date was £35.4 million. The valuation revealed a shortfall of assets compared to liabilities of £2.4 million.

The results of the 2019 valuation means a new deficit recovery plan is required to fund the deficit of £2.4 million. This commenced on 1 August 2020 and will run until 29 February 2028.

The Scheme Actuary has prepared an Actuarial Report that provides an approximate update on the funding position of the Scheme as at 30 September 2022. Such a report is required by legislation for years in which a full actuarial valuation is not carried out. The funding update revealed a decrease in the assets of the Scheme to £22.8 million (from £35.9 million at 30 September 2021) and indicated a decrease in the shortfall of assets compared to liabilities of approximately £13.1 million (from £698k at 30 September 2021), equivalent to a past service funding level of 43% (98% at 30 September 2021).

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed the assets there is a buy-out debt.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Retirement benefit schemes (Continued)

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

Under FRS 102, where an entity participates in a multi-employer plan, and the entity had entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity shall recognise a liability for the contributions payable that arise from the agreement and the resulting expense in the Statement of Financial Activities.

Movements in the present value of defined benefit obligations:

	2023 £
Liabilities at 1 April 2022	24,892
Benefits paid	(4,525)
Actuarial gains and losses	(1,188)
Interest cost	575
At 31 March 2023	<u>19,754</u>

The above provision has assumed a discount rate of 5.15% per annum (2022 - 2.56% per annum) and is the equivalent single discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The Centre now uses The Pensions Trust as the provider of a Flexible Retirement Plan (defined contribution scheme) at a contribution rate of 7% from employers and a minimum 5% per employee. Contributions to this Scheme by the Centre have been accounted for by charging costs as payments accrue and no payments (2022 - £Nil) were outstanding at the year end.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
ALB Legal Works Funds	10,165	-	10,165	9,835	20,000
Essential building maintenance	-	-	-	35,000	35,000
	<u>10,165</u>	<u>-</u>	<u>10,165</u>	<u>44,835</u>	<u>55,000</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

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

	Balance at 1 April 2021 £	Movement in funds		Transfers £	Balance at 1 April 2022 £	Movement in funds		Incoming resources £	Resources expended £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Department of Health	17,190	53,976	(67,470)	-	3,696	53,976	(53,976)			3,696
DOH SPPG	-	223,787	(118,759)	-	105,028	120,146	(197,631)			27,543
Department of Education	2,138	70,000	(70,432)	-	1,706	50,000	(51,244)			462
Atlantic Philanthropies	-	-	(816)	816	-	-	-			-
BBC Children in Need	463	26,666	(23,236)	-	3,893	40,500	(33,833)			10,560
Angel Eyes	-	10,000	(9,686)	-	314	25,000	(21,980)			3,334
Atlantic Philanthropies Capital Project	176,609	-	(3,549)	-	173,060	-	(3,628)			169,432
Esmée Fairbairn	4,877	50,000	(58,237)	7,880	4,520	-	(4,520)			-
Legal Education Foundation	79,917	15,000	(58,479)	-	36,438	72,000	(77,507)			30,931
Paul Hamlyn Foundation	12,000	145,000	(46,045)	-	110,955	150,000	(175,858)			85,097
The National Lotteries Community Fund	108,554	167,950	(176,135)	-	100,369	163,390	(133,346)			130,413
Children's Rights Alliance Research	-	18,702	(3,255)	-	15,447	5,137	(11,472)			9,112
Access to Justice	97,936	72,000	(94,383)	-	75,553	-	(74,004)			1,549
Department for Communities	6,193	-	(3,869)	-	2,324	-	(2,042)			282
The Baring Foundation	19,922	-	(20,573)	651	-	-	-			-
Department of Justice - ARCS	208	-	(208)	-	-	-	-			-
Other grants	74	-	(78)	34	30	-	(2)			28
	526,081	853,081	(755,210)	9,381	633,333	680,149	(841,043)			472,439

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Explanatory notes to Children's Law Centre reserve funds

Unrestricted funds

General funds

This fund is expendable at the discretion of the Directors for the general purposes of the charity. In addition, funds may be held in order to finance capital investment and essential working capital.

Transfers from general funds to restricted funds are made to cover the remaining costs incurred for specific projects which have not been met from other restricted monies.

Designated funds

£20,000 has been designated towards ALB Legal Work (previously known as Alpha Law Fund) to facilitate ongoing casework.

£35,000 has been designated to facilitate essential external building maintenance work in line with listed building requirements.

Pension reserve

The pension reserve represents contributions payable under an agreement with NICPS to fund prior year deficits. During the year there was a transfer of £4,525 into the pension reserve from general funds relating to deficit contributions paid in the year.

Restricted Funds

Department of Health

This funding partly covers salary costs for the Centre Director, Head of Legal Services, Head of Administration and Finance Unit and Administrative Assistant / Receptionist posts.

Department of Health Strategic Planning and Performance Group

This funding contract is used to provide an Independent Advice, Support & Mediation Service to children in need and their Parents and Carers acting on their behalf.

Department of Education

This funding is in relation to Special Education Needs and Disability Tribunal (SENDIST) Project inclusive of salary costs for SENDIST Representative and contribution to running costs.

Atlantic Philanthropies / Atlantic Philanthropies - Children's Rights Coalition

This fund relate to the acquisition of a fixed asset in a prior year. Expenditure in the year represents depreciation on the asset.

BBC Children in Need

This funding is to provide advocacy support for vulnerable young people with mental health issues via a grant towards the salary of a Mental Health Adviser and associated running costs.

Angel Eyes NI

This funding is to assist and support Angel Eyes NI with their Equal Eyes Project - to raise awareness of visual impairment and impact on Children and Young People.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Explanatory notes to Children's Law Centre reserve funds (continued)

Atlantic Philanthropies Capital Project

This funding was a grant contribution in a previous year towards the purchase and refurbishment of a building to be occupied by the Children's Law Centre.

Esmee Fairbairn

This grant is to provide core costs to secure the rights of disadvantaged young people in Northern Ireland.

Legal Education Foundation

This grant is to cover the salary and running costs for a Policy Manager.

Paul Hamlyn Foundation

This grant is to support strategic and operational development and growth of the centre. An additional expert support package and funding for young people to attend 2 UNCRC events in year 2022 and 2023.

The National Lotteries Community Fund REE

This grant is to allow the Children's Law Centre to utilise digital technology to continue development and delivery of digital solutions to young people's legal problems - REE Rights Responder.

Children's Rights Alliance

This funding is for collaborative research and consultation work on the rights of children on the island of Ireland.

Access to Justice

This funding covers three projects - solicitor salary and associated costs, CLC operational costs and one month associated costs for Immigration Solicitors work.

Department for Communities

This historic funding was for a project to Develop a Digital Legal Information and Advice Service for Children and Young People. Expenditure in year represents depreciation of asset.

The Baring Foundation

This historic funding was to support collaboration with partner NGOs, undertake impact work and to meet the shortfall in funding for lawyers.

Department of Justice - Assets Recovery Community Scheme

This historic funding is for provision of training, advice and legal support project for young people and staff in the juvenile justice centre.

Other grants

Other grants include the following:

Tesco Charity Trust

This fund relates to the acquisition of a fixed asset in a prior year. Expenditure in the year represents depreciation on the asset.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Intangible fixed assets	1,570	6,200	7,770	2,562	29,286	31,848
Tangible assets	52,244	188,950	241,194	53,379	196,217	249,596
Investment properties	196,725	17,275	214,000	196,725	17,275	214,000
Current assets/(liabilities)	288,101	260,014	548,115	245,195	390,555	635,750
Long term liabilities	(141,814)	-	(141,814)	(156,352)	-	(156,352)
Provisions and pensions	(19,754)	-	(19,754)	(24,892)	-	(24,892)
	<u>377,072</u>	<u>472,439</u>	<u>849,511</u>	<u>316,617</u>	<u>633,333</u>	<u>949,950</u>

25 Financial commitments, guarantees and contingent liabilities

(i) A portion of grants received may become repayable if the Centre fails to comply with the terms of the letters of offer.

(ii) During the prior year the charity received correspondence from The Pensions Trust in relation to a review the Trustee has undertaken regarding the application of changes to Northern Ireland Charities Pension Scheme benefits. The outcome of the review could give rise to an additional liability of approximately £58k.

During the year further correspondence was received in relation to a potential new item that has come out of the review. It relates to changes in legislation made by the Government to the measure of inflation used for increasing pensions already in payment and how this interacts with members' pensions provided under the Rules. It is anticipated that the Court will provide a ruling at the earliest in Q4 2024. At this stage the amount and likelihood of any additional liability arising from this change is not known.

The Pensions Trust have indicated that it is unlikely that any further liability will arise, therefore no provision for these items has been made in the financial statements.

26 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

27 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	<u>312</u>	<u>312</u>

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

28 Cash generated from operations	2023 £	2022 £
(Deficit)/surplus for the year	(100,439)	146,400
Adjustments for:		
Investment income recognised in statement of financial activities	(38,404)	(36,178)
Depreciation and impairment of tangible fixed assets	35,024	38,724
Difference between pension charge and cash contributions	(5,138)	(5,354)
Movements in working capital:		
Decrease/(increase) in debtors	92,798	(67,179)
(Decrease) in creditors	(5,334)	(12,939)
(Decrease) in deferred income	-	(32,000)
Cash (absorbed by)/generated from operations	(21,493)	31,474
29 Analysis of changes in net funds		
	At 1 April 2022 £	Cash flowsAt 31 March 2023 £
Cash at bank and in hand	553,881	(616) 553,265
Loans falling due within one year	(14,516)	445 (14,071)
Loans falling due after more than one year	(156,352)	14,538 (141,814)
	<u>383,013</u>	<u>14,367</u> <u>397,380</u>

Annual report

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Children's Law Centre (CLC) was established to help children or young people in need and to promote the human rights of children and young people. CLC provides information, advice, advocacy, assistance and representation for children and young people, their parents and carers and others working with and on behalf of children and young people. We raise public awareness of children and young people's rights and provide training to children, parents and carers and others working with and on behalf of children and young people. CLC give a voice to children by facilitating and supporting a children and young person's advisory and peer advocacy group, youth@clc. In partnership with youth@clc we raise children and young people's rights with duty bearers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The environment in which Children's Law Centre operated in 2022-23 has been particularly challenging. As we emerged from Covid, the Centre continued to deal with multiple issues of denial of children's rights as a result of actions taken by duty holders in response to the pandemic. The situation was further aggravated by the ongoing impact of Brexit, the socio-economic crisis resulting in cuts to children's services and the absence of a devolved administration in this jurisdiction.

The NI Assembly was dissolved in February 2022 and as the year progressed the dissolution would begin to have serious adverse impacts on decision-making, access to services and funding. This was exacerbated by the war in Ukraine and the autumn budget which resulted in interest rises, energy rises and a cost of living crisis. Against this backdrop CLC has experienced an increase in demand for our services and the complexity of the case work presenting is unprecedented. In the absence of a willingness or inability on the part of duty bearers to resolve cases, we increasingly were required to issue proceedings to secure effective remedies for our clients.

Unsurprisingly given the scale of need, visitors to the REE Rights Responder chatbot more than doubled from the previous year with 36,617 sessions by 31,226 users getting direct access to legal information. Demand for advice also continued to rise. CHALKY, CLC's Freephone Advice Line dealt with 2,836 issues, with many, given the growing complexity of queries, requiring more detailed advice and/or representation. Whilst the number of new judicial reviews had decreased from the 'Covid-high' number in the previous two years, they are still much higher than the pre-Covid norm. We issued proceedings in nine new judicial reviews and continued to work on eleven that had commenced during 2021-22. This significant number again reflects the complexity of the issues we are dealing with.

With a new Policy and Public Affairs Manager in place, drawing on our case work, we have been working to improve legislation, policy and practice for the benefit of all children in the jurisdiction. This included working in partnership with the Committee on the Administration of Justice, Amnesty International and Include Youth on the use of spit and bite hoods on children and strip searching of children and young people. In response to this work, the Independent Human Rights Advisor to the NI Policing Board undertook a Human Rights Review of the Strip Searching of Children and Young People in Custody with recommendations published in June 2023. The Policing Board have also committed to undertake a human rights review of policing and children and young people.

In preparation for the NI Assembly elections in May 2022 we developed our 'Close the Gap' publication to highlight our key priorities to improve the lives of children in NI. Despite the ongoing suspension of the Assembly we hosted a number of meetings with MLAs across the political spectrum and were encouraged by the positive response.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We worked with Include Youth, NIACRO, VOYPIC, QUB Centre for Children's Rights and the University of Nottingham to highlight the continuing failure to implement the recommendations of the Youth Justice Review and in November co-hosted a conference held in Queen's University on the Minimum Age of Criminal Responsibility. In response, in January the Department of Justice launched a consultation on whether to raise the Minimum Age of Criminal Responsibility; we await the outcome of this consultation.

We undertook extensive stakeholder engagement across the voluntary and children's sector and academia to inform three substantial NGO reports to the United Nations Committee on the Rights of the Child evidencing how rights and protections for children in Northern Ireland have regressed post-Brexit, post-Covid and as a result of the impacts of the economic crisis and continuing inertia with local government. Our Stakeholder Report was endorsed by 50 organisations and individual representatives before submission to the UNCRC in December 2022. We are grateful to Dr Deena Haydon for her work on compiling these reports.

In preparing these reports we worked in partnership with youth@clc, our panel of young people who advise and inform on issues impacting on children and young people. With the financial support of the Paul Hamlyn Foundation, we were able to bring young people from youth@clc, Include Youth and VOYPIC to Geneva to give evidence to the UN Committee on the Rights of the Child in February 2023 as part of the pre-sessional hearings in advance of the UK Government examination which was scheduled for May 2023. The outcome from this work and in particular the Committee's Concluding Observations, will help shape CLC's work in the future.

We worked with South Tyrone Empowerment Project (STEP) on two submissions to the Council of Europe Framework Convention for the Protection of National Minorities which informed our ongoing engagement with duty bearers, human rights institutions and politicians on Asylum Seeker Children in Contingency Accommodation. As the year progressed we started to receive direct contacts from families living in contingency accommodation in relation to living conditions and their impacts on children who have a range of disabilities and learning needs, as well as being trauma-experienced. Our advice and legal teams are now providing legal advice and assistance to a growing number of children in contingency accommodation and we continue to raise the issue with duty holders.

After protracted negotiations in two cases, the Education Authority agreed to High Court Declarations that it had breached the children's rights to education under Article 2 of Protocol 1 of the European Convention on Human Rights (ECHR) for reasons related to a child's disability under Article 14 ECHR, non-discrimination. In one of these cases they also agreed to Declarations that the right to provision under a statement of SEN under Article 16 of the Education (NI) Order 1996 had been denied and that the right to education "other than at school", under Article 86 of the Education (NI) Order 1996, had been breached when a child was unable to attend school because of illness.

The political vacuum curtailed CLC's ability to effect policy and legislative changes to address the worrying and systemic diminution in the delivery of children's rights. This is a perfect storm: duty bearers are increasingly failing to deliver children's rights at a time when the opportunities to effect systemic change is limited. In these circumstances strategic litigation is an important tool to effect individual and societal access to children's rights. With no restoration of the NI Assembly during the year and the huge and growing impact of the economic crisis on the restoration of pre-Covid service, CLC will continue to utilise strategic litigation and other alternative strategies to challenge the diminution of children's rights in Northern Ireland.

We celebrated our 25th anniversary in September 2022. This aligned to welcome funding from the Paul Hamlyn Foundation which has enabled us to comprehensively review and further improve the organisation and our governance in preparation for the next 25 years. Work commenced on the development of a new case management database that will support management of information and monitoring of advice and case outcomes. We also commenced planning for the return of training services from CLC which had ended as a result of the Pandemic. As part of our Governance review we updated our Articles of Association, continued to support our Trustees through training opportunities and recruited a new Trustee to the Board in December. We also reviewed and updated internal policies and procedures and commenced a salary and benefits benchmarking exercise, and continued with wellbeing interventions for staff to ensure CLC remains competitive within the employment market. In the final quarter of the year we successfully completed the 3-year accreditation for the Lexcel quality standard underpinning our legal case management and client support systems.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The results for the year are set out in detail on pages 12 to 33. The Centre returned net deficit of £100,439 (2022 – net surplus of £146,400) of which £160,894 related to a net deficit in restricted funds and £60,455 related to a net increase in unrestricted funds, of which £44,835 has been transferred to designated funds leaving a net increase of unrestricted funds of £15,620.

The increase in unrestricted funds includes exceptional movement in pension provision income of £613 (2022 - £829).

At 31 March 2023, the total funds of the charity amounted to £849,511, comprising restricted funds of £472,439 and unrestricted funds of £377,072. The unrestricted fund balance includes unrestricted general funds of £341,826, designated funds of £55,000 and a deficit on the pension reserve of £19,754. The vast majority of income received by the Centre is earmarked by the donor for specific purposes (restricted income). Only small amounts are received as free monies (unrestricted income) which can be allocated according to organisational needs, including core running costs.

The unrestricted fund is considered to be essential to the Centre as restricted funds are not always sufficient to meet all costs. Furthermore, in the current economic environment, the level of funding may fluctuate from one year to the next. The unrestricted fund will therefore be essential to finance working capital, continue the charity's activities in the short term and fulfil its legal responsibilities to employees and creditors for a three month period. Current running costs for the charity are £75,000 per month and the level of free reserves at the year end, excluding fixed assets and designated funds, was £247,172. The charity has significant funds secured for the forthcoming year and budgets have been prepared that show that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Restricted funds represent funds which are to be used in accordance with specific restrictions imposed by donors. The balance of restricted funds at 31 March 2023 was £472,439.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

One of the long-term objectives for the organisation remains the securing of mainstream funding for the Centre alongside diversifying and growing funding streams. Acting on financial and legal advice, the Centre is also committed to working to build unrestricted financial reserves equivalent to six months with a minimum of at least three months' running costs to ensure a financial cushion in the event of future funding difficulties. The building of such reserves is viewed by the charity as prudent financial management, in the best interest of the Centre and necessary to honour the Centre's legal and financial commitments.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Centre is a charitable organisation and a company limited by guarantee governed by its Articles of Association.

The Centre is a membership organisation which is governed by a Board of Trustees (which is also the Board of Directors) elected for one year at the organisation's AGM. According to the Centre's constitution, additional Board members can be co-opted. The Board elect a Chair, Vice Chair, Treasurer and Secretary. Training is provided as required. All Centre staff are answerable to the Board through the Centre Director, Ms Patricia Kelly, who is responsible for the day to day management of the Centre. The Board of Trustees ensures the good governance of the organisation by setting its strategic objectives and policy direction through the Centre's three year strategic plan and monitoring progress on this through the annual operational planning process.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Y Campbell	(Resigned 8 December 2022)
Ms A Toal	
Ms A Stewart	
Mr D Farrell	
Mr J Finnegan	
Ms M Spence	(Resigned 8 December 2022)
Ms S Stewart	
Ms T Canavan	
Mr B D Moss	(Appointed 8 December 2022)

Statement of trustees' responsibilities

The trustees, who are also the directors of Children's Law Centre (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

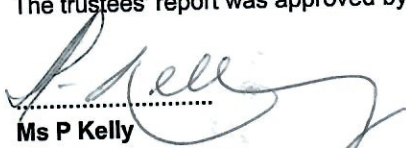
Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.


.....
Ms P Kelly
Company Secretary

Dated:15. NOV. 2023

Children's Law Centre (Northern Ireland)

Northern Ireland - Charity number 101148

Annual return

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Children's Law Centre (Northern Ireland) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including 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 charity 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 charity'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.

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CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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.



CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.



CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

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.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

15 Nov 23

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
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