

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)

CONTENTS

	Page
Trustees' report	1 - 7
Independent auditor's report	8 - 13
Statement of financial activities	14
Balance sheet	15 - 16
Statement of cash flows	17
Notes to the financial statements	18 - 35

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.

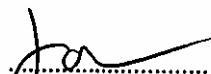
CHILDREN'S LAW CENTRE (NORTHERN IRELAND)

**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.

- 8 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

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

Registered to conduct audit work by the Institute of Chartered Accountants in Ireland
A Member of TIAG® - A Worldwide Alliance of Independent Accounting Firms

www.gmcgca.com

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		215,801	833,991	1,049,792	196,207	520,174	716,381
<u>Expenditure on:</u>							
Charitable activities	7	171,520	741,011	912,531	187,603	671,718	859,321
Net incoming/(outgoing) resources before transfers		44,281	92,980	137,261	8,604	(151,544)	(142,940)
Gross transfers between funds		(706)	706	-	(172)	172	-
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		385,504	321,067	706,571	377,072	472,439	849,511
Fund balances at 31 March 2025		429,079	414,753	843,832	385,504	321,067	706,571

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

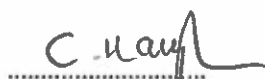
	Notes	2025 £	£	2024 £	£
Income funds					
Restricted funds	21		414,753		321,067
<u>Unrestricted funds</u>					
Designated funds	22	60,000		55,000	
General unrestricted funds		421,400		390,793	
Pension reserve		(52,321)		(60,289)	
			429,079		385,504
			843,832		706,571

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>
------------------------	---------------	---------------

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
	<hr/>
At 31 March 2025	52,321
	<hr/>

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	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
Department of Health	3,696	26,989	(26,989)	-	3,696	26,943	(26,989)	-	3,650
DOH SPPG	27,543	115,640	(120,313)	-	22,870	122,255	(117,705)	-	27,420
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)	-	9,449
Angel Eyes	3,334	20,000	(16,362)	-	6,972	20,000	(23,638)	-	3,334
Atlantic Philanthropies Capital Project	169,432	-	(3,587)	-	165,845	-	(3,562)	-	162,283
Community Foundation Ireland	-	-	-	-	-	28,886	(22,078)	-	6,808
Legal Education Foundation	30,931	66,000	(77,382)	-	19,549	45,996	(41,981)	-	23,564
Paul Hamlyn Foundation	85,097	140,000	(188,443)	-	36,654	140,000	(155,536)	-	21,118
The National Lottery Community Fund	130,413	-	(105,579)	-	24,834	122,684	(100,367)	-	47,151
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)	-	21,119
Department for Communities	282	-	(70)	-	212	-	(212)	-	-
Allen and Babette Sainsbury Charitable	-	-	-	-	-	15,000	(12,500)	-	2,500
LEF Policy Manager	-	-	-	-	-	123,000	(62,048)	-	60,952
Other grants	28	30,000	(23,014)	-	7,014	50,775	(32,384)	-	25,405
	<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>	<u>414,753</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>