

Company number: 05815338

Charity number: 1121638

# Just for Kids Law Limited

Report and financial statements

For the year ended 31 May 2018

# Just for Kids Law Limited

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### For the year ended 31 May 2018

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## Just for Kids Law Limited

### Reference and administrative details

For the year ended 31 May 2018

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<b>Company number</b>	05815338
<b>Charity number</b>	1121638
<b>Registered office and operational address</b>	Unit 4D Leroy House 436 Essex Road London N1 3QP
<b>Country of registration</b>	England & Wales
<b>Country of incorporation</b>	United Kingdom
<b>Board of Trustees</b>	Board of Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:  Carolyn Ann Regan                      Trustee and Chair Helen Lunt                                 Trustee and Treasurer (appointed December 2017)  Laura Beth Davies                        Trustee and Treasurer (resigned December 2017)  Katie Razzall                              Trustee (resigned May 18) Brenda Campbell                         Trustee (resigned June 18) Ronan McCrea                             Trustee Symon Socrates Sentain                 Trustee (resigned March 18) Anthony David Landes                  Trustee Peter George Gibbs                     Trustee Jennifer Ann Fleming                    Trustee Kathryn Hollingsworth                 Trustee Sophia Wiginton                         Young Trustee (appointed July 2018) Amira Bhatt                                Young Trustee (appointed December 2017)
<b>Senior Management Team</b>	Enver Solomon                            CEO (appointed February 2018) Shauneen Lambe                         Joint CEO (resigned February 2018) Ruth Girardet                             Joint CEO (resigned February 2018) Aika Stephenson                         Legal Director Joel Carter                                 Director of Programmes and Participation Julie Bentley                               Director of Finance and Resources (appointed August 2018)  Louise King                                Director of CRAE Sue Marris                                 Director of Central Operations (left August 2018)

**Just for Kids Law Limited**

**Reference and administrative details**

**For the year ended 31 May 2018**

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**Bankers**

HSBC  
25 Notting Hill Gate  
London  
W11 3JJ

**Auditor**

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

The Board of Trustees present their report and the audited financial statements for the year ended 31 May 2018.

Reference and administrative information set out on pages 1–2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

To promote any charitable purposes for the benefit of the public, particularly children and young people in the UK and abroad, with particular regard to the United Nations Convention on the Rights of the Child, including by advancing the rights and needs of children through:

- Research, education, training, awareness-raising, and increasing understanding and knowledge
- Monitoring, advocating and promoting children's human rights, including compliance at the national and international level.
- The provision of specialist legal advice, support and representation including taking legal action to prevent disadvantage, discrimination or exclusion
- The provision of advice, support and direct advocacy to children and young people, and promoting participation
- All other such lawful things as are incidental or conducive to the attainment of these aims.

The Board of Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Board of Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Board of Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Board of Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Board of Trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Structure, governance and management**

The Board of Trustees has overall responsibility for ensuring that the charity meets its charitable objectives and has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the charity. The Board is chaired by Carolyn Regan and currently has 9 members.

The Board has a number of sub-committees which ensure that the legal obligations of the charity are met, and that the charity pursues its charitable objectives as set out in the governing documents. Just for Kids Law currently has the following sub-committees:

## **Just for Kids Law Limited**

### **Trustees' annual report**

#### **For the year ended 31 May 2018**

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- Finance & Risk (including Audit)
- Fundraising
- People
- Strategic Litigation and Policy
- Youth Ambassadors (young people)

Each Sub-Committee is chaired by a Trustee and has as a minimum one further Trustee and one senior member of staff on it.

The Board of Trustees employs the CEO, Enver Solomon, to whom the charity's Board of Trustees delegate day-to-day management of the charity. The CEO manages a Senior Management Team consisting of the Director of Programmes and Participation, Legal Director, Director of CRAE and Director of Finance of Resources, who in turn manage their individual teams.

The organisation is a charitable company limited by guarantee, incorporated on 12 May 2006 and registered as a charity on 21 November 2007.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All Board of Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

#### **Appointment of Board of Trustees**

Trustees are recruited to the Board by the Chair, and their appointment is agreed by the entire Board of Trustees. There is no external body that is entitled to appoint one or more of the Board of Trustee

#### **Trustee induction and training**

Before starting their role on the Board, Trustees are provided with a detailed role description, and receive a comprehensive induction which includes:

- A full information pack with the current governing document; strategic and shorter term plans; recent statutory accounts and current management accounts; recent board minutes; an organisation chart/ organogram; general background information.
- An opportunity to visit the charity's offices and projects, meet trustees and staff and attend a board meeting.
- A clear explanation of the trustee's expected role, responsibilities and legal obligations, input to the board and time commitment
- Access to Charity Commission guidance.

#### **Related parties and relationships with other organisations**

The charity has no subsidiary undertakings.

## Achievements and performance

It has been a significant year for Just for Kids Law's (JfKL) development and future direction. It was the first year that a new structure of four Directors – Director of Programmes and Participation, Joel Carter, Legal Director, co-founder Aika Stephenson, Director of the Children's Rights Alliance for England, Louise King, and then Director of Central Services, Sue Marris, – making up a Senior Management Team (SMT) was operational. Up until February the SMT was led by two co-CEOs, co-founder Shauneen Lambe and Ruth Giradet. They were replaced by a new CEO, Enver Solomon, in February 2018. This was the first time in the organisation's history that it had one dedicated full time CEO at the helm.

The new operational structure reflects the recent growth of the organisation with JfKL now employing over 40 members of staff, working across 31 London boroughs and with an annual turnover of £1.5 million. As well as providing direct casework to hundreds of children and young people, the organisation undertakes strategic litigation and public campaigns, as well as influencing key decision-makers in Whitehall and Westminster. Over the last five years our campaigning has achieved three separate changes to national law and legislation.

In 2017/18 we continued to spread our impact through the advice and training delivered by the Youth Justice Legal Centre and continued to widen the scope of our campaigning, holding government to account on their child rights obligations through the work of the Children's Rights Alliance for England, which is part of JfKL.

All the work JfKL does to push for wider systemic reform is influenced by the evidence from our unique casework model, which combines direct advocacy, support and development opportunities with legal representation for individual children and young people. This is the foundation of what we do and continues to make a real difference to the lives of many children and young people.

Our most recent impact data shows that last year:

- We worked with 1,060 children and young people, mainly across London, through our direct casework providing youth advocacy, legal advice and representation and youth opportunities support.
- We supported these young people to address a range of needs, including housing, social care, education, immigration and criminal justice, working on 1,350 individual cases.
- More than 90% of the young people we work with say they are happy with our support and that they know about their rights as a result of our help.

### Advocacy and Advocacy Year

Our team of Youth Advocates continues to do vital work with young people in crisis, addressing wide ranging issues including school exclusion, homelessness and lack of immigration status. Youth Advocates work to ensure the young person's voice is heard, to help them understand their rights and entitlements, and to improve communication with, and support from, statutory services. In doing so, the Youth Advocate facilitates a path from crisis to stability.

#### Case study

*Alex was 16 years old when he was referred to us by his Youth Offending Team worker. His mum had recently left the country, leaving Alex homeless and with no family support. In response, social services had placed him in an unsuitable hostel for adults with substance misuse and criminal justice issues. Alex felt unsafe in this accommodation and unable to keep up with his college work as a result. Our advocacy team, alongside our in-house legal team, worked with Alex to push the local authority to recognise him as a looked after child and to provide appropriate accommodation and support. They also referred Alex to our Youth Opportunities team to support him with his college work. As a result of this support, Alex is now living in accommodation appropriate to his age and his needs and has been recognised as a looked after child by the local authority. He is happy in this new accommodation and has been able to maintain his college place. He has also been awarded compensation for the lack of support he received from social services.*

Our second cohort of Advocacy Year Youth Advocates – a one-year programme for graduates interested in social justice and a possible career in law to be trained to work as Youth Advocates at JfKL – successfully completed the programme. One member of the team later went on to secure a permanent role as a Youth Advocate at Just for Kids Law. In recognition of the demanding nature of the role supervising the Advocacy Year Advocates, we dissolved the role of Advocacy Year Supervisor and created the new, more senior, role of Advocacy Year Coordinator. This post now reports directly to the Director of Programmes and Participation.

Overall, we provided advocacy support to more than 300 young people and secured funding to expand our advocacy provision, particularly focusing on young people in care and care leavers. We also had an independent review carried out of the therapeutic support needs of the advocacy team. It provided important insight and guidance into how to ensure staff are fully supported. As a result, plans were developed to put in place therapeutic group support sessions for all staff in the advocacy team.

### Youth Opportunities

Our Youth Opportunities team provided over 150 young people with tailored, one-to-one support to access education, employment and training (EET) opportunities. Approximately 90% of the young people supported were referred to Youth Opportunities by our legal or advocacy teams. This means that the vast majority of young people supported to access EET opportunities have experienced significant barriers to engagement, from lack of lawful immigration status, to homelessness, to custodial sentences. In our new three-year strategic plan we have made a commitment to increase this to 100% of referrals. The Youth Opportunities team also supported



our Youth Ambassadors young people's participation group and wider youth participation activities, including young people's involvement in recruitment and induction.

### **Legal**

It was an important year for our Legal Team as it was the first full year of operation for our Crime Legal Aid contract and for our Senior Immigration Supervisor, funded by Trust for London. The team also successfully tendered for Civil Legal Aid Contracts in Public Law and Immigration (commencing in September 2018). In addition, our application to provide legal services which constitute immigration advice was approved by the Office of the Immigration Services Commissioner (OISC) in September 2017. This means that we can now offer children and young people legal representation in multiple areas affecting them. As a demonstration of the high standards we are committed to delivering in all our legal casework, our Specialist Quality Mark (SQM) was renewed. The SQM is primarily an organisational standard, designed to help ensure that Legal Services Providers are well run and provide excellent client care.

In January 2018 we were pleased to be joined by two new trainee solicitors, one of whom was provided by the Justice First Fellowship Scheme who support the next generation of lawyers committed to social welfare law. The addition of the trainees increased capacity and was a contributing factor in the team's ability to represent children in 183 Legal Aid funded cases.

### *Crime*

A significant proportion of the work of our crime team has focussed on ensuring that children and young people are not criminalised and processed through courts unless absolutely necessary. Where children are dealt with by the courts, we ensure that all special measures are in place to allow them to effectively participate in the court process. The team have seen a growing trend of children and young people being involved in county lines drug dealing and have successfully argued that these children and young people should be recognised as victims of child criminal exploitation and should not face prosecution.

### *Immigration*

In May 2017 our Senior Immigration Supervisor commenced in post. The main aims of our immigration project are to increase young migrants' understanding of their own immigration status, increase the ability of young migrants to exercise full legal rights and entitlements and finally, to improve sector understanding of the rights and entitlements of young migrants. The presence of an immigration caseworker at Just for Kids Law has fulfilled a dual purpose by bridging the gap in the holistic casework service we provide to children and young people, as well as helping to increase the charity's profile within the sector. The presence of legal immigration knowledge within the organisation has also greatly assisted the campaigning work of Let Us Learn.

*Community Care and Education*

The team continued to work hard to achieve "Looked After" status for vulnerable children and young people. We find that too often children who are legally entitled to this status and should be placed in local authority care are left to fend for themselves.

**Case study**

*Jay was referred to us by his advocate internally. He was 17 years old and homeless – he had been street homeless but had managed to find a friend to stay with for a couple of nights. Jay grew up in Local Authority X's area. He was taken into care when he was younger due to neglect from his father, who would abandon him for months at a time to look after himself. For no clear reason, the Local Authority returned him to his father's care and his father abandoned him again. Rather than take him into care the local authority gave Jay a train ticket to the north of England and told him to go and live with his sister. He had to leave his education, friends and family behind. He became very depressed and his sister, with children of her own, was unable to care for him. Eventually Jay left and returned to the Local Authority, who refused to help him and turned him away. Jay then presented to the borough where his friend's house was as that had been his last known address. They also refused to accommodate him. Just for Kids Law community care lawyers wrote letters to both authorities, telling them to work together to accommodate Jay. The very next day, the Local Authority in which he was residing agreed to support him and Jay was accommodated.*

Our education work is undertaken completely pro bono. The team intervenes in the decisions of governing bodies to exclude children and challenges the failures of some Local Authorities to provide children and young people with an Education and Healthcare Plan. In our experience, permanent exclusions are being used as a disproportionate punishment and not as a last resort. In the past year we have had cases of children being permanently excluded for: throwing food over lunch; misunderstandings between schools while a pupil has been on a managed move; disruptive behaviour when the child excluded was being harassed by other older students which the school accepted; and persistent low-level disruption like being late to class. We have also found a lack of

**Case study**

*Jacob, a five-year-old boy in Reception with Special Education Needs, became very agitated at school. As they did not know how to respond, teachers put him in a room by himself. Jacob was still very distressed, so he panicked and caused some damage to the room. Six teachers then came in to restrain him and the school called the police. He was subsequently permanently excluded from the school. Following the involvement of Just for Kids Law, who represented Jacob and his mum during the exclusion appeal process, the school governing body found that the school had failed Jacob as it had not provided him with the right support and his exclusion was unreasonable. Fortunately, despite this very traumatic experience, Jacob has now settled back into school well and is receiving the right support. The school has also changed its policies, so it cannot exclude such a young child again. If Jacob and his mum had not managed to secure support through the exclusion process, then the outcome could have been very different.*

## **Just for Kids Law Limited**

### **Trustees' annual report**

#### **For the year ended 31 May 2018**

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consistent exclusion training for school governors and variation in the quality of training between councils in London.

#### **Youth Justice Legal Centre**

Since 2015 our Youth Justice Legal Centre (YJLC) has provided expertise, guidance and training to lawyers and other professionals. It held a second annual Youth Justice summit in May 2018 on the theme of Children and the Police with over 170 attendees. Keynote speakers included David Lammy MP, Charlie Taylor, Joshua Virasami, Chief Constable Olivia Pinkney and Sir Keir Starmer MP. Feedback from delegates was extremely positive with 98% of attendees saying they would recommend the Summit to others.

YJLC also steadily increased the number of practitioners it works with, providing expert legal advice and training. The team trained over 130 solicitors, pupil barristers and Youth Offending Team staff. It also provided regular legal updates to over 1,200 subscribers. The YJLC website and Advice Line are increasingly a well-used resource, with the advice line receiving over 20 enquiries every month. In 2017/18 it responded to 233 youth justice enquiries.

#### **Strategic Litigation**

Just for Kids Law is one of the few children and young people's charities that takes on strategic legal cases to achieve wider social change. Last year we took a case to the Court of Appeal about a 14-year-old child with ADHD who received very little support and was tried like an adult. The court found that there should be checks at the first hearing when a child is before the court to make sure that the right decisions are made about what help a child should get, and also said that lawyers shouldn't be representing children unless they have specialist training.

We ran a strategic legal campaign about children being held overnight in police cells after they have been charged with committing crimes. There are a number of children, often very vulnerable, who should be given accommodation by local authorities, but instead are kept in police cells overnight or even over the weekend. We took five cases against local authorities, some of whom have changed their policies and practice, and used this to encourage others to make similar changes. As a result of our legal challenge the government developed a national concordat on the use of police cells in order to improve practice across the country.

We also gave advice to lawyers and local authorities in high profile cases with child defendants about keeping children anonymous and in one case wrote representations directly to the court. We intervened in a case about a child whose name was splashed over the national media even though he hadn't been charged with an offence. The threat of local reprisals forced him and his family to move home. In addition, we worked on cases involving childhood criminal convictions arguing that records received as a child should be treated differently to those received as an adult.

Drawing on evidence gathered by our young migrants led project, Let Us Learn, JfKL also intervened in a case against the government about the use of immigration and nationality data gathered in school censuses. The case stopped after the government backed down and said it

would no longer continue collecting the data. The legal challenge was a key factor in the government's decision.

### **Let Us Learn**

Our project led by young migrants seeking equal access to higher education and promoting the conditions by which young migrants can fully contribute to British society continued to grow. Let Us Learn co lead, Dami Makinde, completed her year-long secondment at the Greater London Authority, mainstreaming the work of the Let Us Learn team. When she returned to Just for Kids Law, her colleague Chrisann Jarrett moved in the other direction for her own secondment year and was replaced part time by another young person with experience of migration, Zeno Akaka.

During this time the Let Us Learn team broadened their remit beyond access to higher education for young migrants to the hostile immigration environment itself. They held their first parliamentary event in March 2018, focusing parliamentarian's attention on the spiralling cost of Home Office application fees and of retaining 'lawful' status in the UK. They also held public demonstrations against these fees and were prominent spokespeople when the Windrush scandal broke, featuring in a range of national print and broadcast media. Let Us Learn also worked towards their longer-term aim of becoming a stand-alone organisation, entirely run and led by young people who have migrated to the UK. This will be reviewed by the Just for Kids Law board of trustees in financial year 2018-19.

### **Children's Rights Alliance for England (CRAE)**

CRAE has been hosted by Just for Kids Law since 2015. It continued to Co-Chair the UN Convention on the Rights of the Child Action Group with the Department for Education (DfE). The group is currently developing civil service training on children's rights and a child rights impact assessment template. This will help ensure that consideration of children's rights becomes embedded in policy-making and takes a positive step forward. The team also drafted a statement which was delivered at the UN Human Rights Council plenary session, where the Universal Periodic Review report on the UK was adopted, and secured media coverage of the recommendations.

CRAE extended its work on skilling up the voluntary sector to use children's rights. It published a new briefing on how to use a child rights approach to policy and public affairs work on homelessness and in December it published the annual *State of Children's Rights* report. For the first time the Minister for Children did a video message to be played at the launch, in which he congratulated CRAE on their work to safeguard children's rights.

The Change it! project continued to support children to campaign on their right to adequate housing. It worked with children from across the country who joined the project as Young Activists to write over 130 letters to MPs informing them about Change it! and inviting them to attend its parliamentary lobbying event. The event was a great success with 60 Young Activists and steering group members meeting parliamentarians to discuss the campaign and their personal experiences. Siobhain McDonagh MP included testimonies from children she had met at the event in a parliamentary debate on homelessness which took place the following week.

Campaigning for children in contact with the police to have their rights respected continued to build momentum. CRAE's London Forum on Children and Policing, which brings together voluntary sector organisations and experts, has had several high-profile speakers, including the National Police Chiefs Council's leads on detention and use of force. It has also built a positive relationship with the new Independent Office of Police Conduct and given a presentation on children's rights and policing to all the office's operational staff. In addition, CRAE co-ordinated a joint letter to Sir Thomas Windsor, HMI of Constabulary, Fire and Rescue Service (HMICFRS) calling for him to carry out a national thematic review into the treatment of children and young people from BAME groups. In response, the different criminal justice inspectorates have agreed to do some work on ethnic disproportionality in the criminal justice system.

As part of the Children and Brexit Coalition CRAE has also been seeking to influence the EU (Withdrawal) Bill to ensure there is no weakening of children's rights protections as a result of the UK leaving the EU. During debates in the House of Lords, Peers spoke strongly in favour of children's rights. Following concerted work from human rights organisations, including CRAE, Peers voted in favour of retaining the Charter of Fundamental Rights in the EU (Withdrawal) Bill. This is an important development, given the importance of the charter for children.

### **Organisational Development and Income Generation**

Just for Kids Law has continued to increase its income through maintaining funding from three primary sources – trusts and foundations, high net worth donations and legal aid income. We have successfully gained support from a good range of trust and foundations and, significantly, have started to grow our income from legal aid following our criminal legal aid contract commencing. Our fundraising from high net worth supporters has also been sustained. Overall the return on investment based on the resource we allocate to fundraising is very healthy.

The charity's year on year growth has meant our infrastructure has, unsurprisingly, struggled to keep pace. Over the year steps were taken to start addressing this. An investment was made in developing and designing a new purpose built database as the current one was no longer fit for purpose. The design and build of the new database, Apricot, was taken forward including piloting, testing, refining and rolling it out. Further review and development is planned, as well as looking at how JfKL measures the impact and captures the learning of all its direct casework.

A review of the organisation's HR policies, processes and employment contract was also carried out by an independent HR consultancy. It found that improvements were needed to ensure the organisation's policies and practices are up to date, fully fit for purpose and ensure consistent good practice for all staff. The findings of the review were accepted by the board of trustees and an action plan put in place to address them. Alongside the HR review we have also taken stock this year to review and further embed our safeguarding and risk assessment procedures to better support the young people we work with and our staff team.

Just for Kids Law is proud of how we have developed youth engagement and participation projects. Let Us Learn is widely seen across the young people's sector as a highly successful youth engagement movement and our Youth Ambassadors group has also been an example of positive

organisational participation. However, as the organisation has grown quickly the need to take stock of how young people are involved in all our work became apparent. Our Director of Programmes and Participation carried out a stock take of participation identifying the need for a clearer approach across the organisation and greater clarity on how to be most effective. This was identified as a priority which fed into the development of a new three-year strategic plan for the organisation to be in place for the start of the 2018/19 financial year.

## **Financial review**

The charity continues to see a significant increase in its activities and its funding. In the year to 31 May 2018 there was an increase in both income and expenditure. Income increased by 16.6% to £1,501,691 and expenditure increased by 29% to £1,501,129. Overall there was a net increase in funds of £562. The charity's policy on reserves is detailed below and the Board considers that it is prudent to set aside a minimum unrestricted amount of £272,000. At the end of the reporting period the charity holds £442,611 total funds, of which £124,143 is restricted and not available for general purposes. These restricted funds are committed for project expenditure within the next year. After making allowance for these restricted funds, the amount of free reserves is £317,120.

The principal funding sources of the charity during the reporting period are trusts and foundations, with this source making up 82 percent of the total income. Just for Kids Law is fortunate to receive funding from a wide variety of trusts and foundations and would like to thank them for their support. A full list of funders can be found at the back of the financial statements. During the year the Legal Aid contract contributed ten percent of the total income with the rest being made up of other earned income and donations.

The agreed budget for 2018/2019 includes further growth in both income and expenditure.

### **Reserves policy and going concern**

Just for Kids Law needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes any contractual pay owed to staff paid from unrestricted funds, redundancy pay for all staff, amounts due to creditors and commitments under any leases.
- Meet unexpected costs like unexpected need to move and essential staff-cover in the case of illness.
- Provide working capital when funding is paid in arrears, to help manage any cashflow issues
- From time to time particular funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The Board considers that overall it would be prudent to set aside an amount of £272,000 that is made up of the following items:

- 3 months salary costs of any staff whose salary is not paid for from restricted funding: £95,000
- Redundancy costs for all staff: £75,000

## Just for Kids Law Limited

### Trustees' annual report

#### For the year ended 31 May 2018

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- Six months of rent not covered by restricted funding plus any other contractual obligations: £62,000
- An allowance of £20,000 for unforeseen circumstances (e.g. key staff being ill, an unexpected office move)

An allowance of £20,000 for cashflow issues arising from our Legal Aid contracts.

The Board of Trustees will consider current costs of closure and examine the level of reserves each year when setting the following years' budget.

#### Principle risks and uncertainties

The Board has undertaken its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding are mitigated by a strategic fundraising plan aimed at ensuring income streams continue to be sustainable. Most projects are funded and administered as stand-alone projects, which means that any funding concerns with one project will leave other projects unaffected. Internal risks are being minimised through a series of procedures including on safeguarding, lone working, financial management and data protection (taking into particular account any issues arising from the introduction of GDPR).

The Board has produced a Risk Register which is regularly reviewed by the Finance & Risk Sub-Committee meeting and discussed at the Board Meeting every 6 months. The Risk Register identifies a number of key risks and mitigating actions including:

- HR risks (staff burnout; non-compliance with HR and other employment legislation; loss of key staff)
- Organisational risks (inadequate security of IT systems and data; banking failure; failure to achieve key/strategic objectives due to lack of funding; difficulty to cover central organisational costs; lack of capacity to raise funds; loss of relationships with key donors; cash flow issues arising from delayed Legal Aid payments)
- Safeguarding risks (failure to adequately safeguard vulnerable clients and manage incidents/ allegations)
- Reputational risks (under delivery of funded work compared to donor expectations of time required; inadequate and/ or inappropriate response to negative media coverage).

#### Fundraising Disclosures

Just for Kids Law's funding is from three primary sources – grants and foundations, legal aid and high net worth donations. We do not employ any professional fundraisers or commercial participators to carry out fundraising activities directly with the public. We also do not have any fundraising carried out by third parties. We therefore do not subscribe to any fundraising schemes or codes. We also do not directly involve vulnerable people in our fundraising activities. We have not received any complaints about our fundraising activity.

## Plans for the future

The end of the financial year was the last year of Just Kids Law's current three year strategy. Working with staff, trustees and stakeholders we took stock and reviewed our progress to produce a new strategy ( [www.justforkidslaw.org/wp-content/uploads/2018/07/Just-for-Kids-Law-Strategic-Plan-2018.pdf](http://www.justforkidslaw.org/wp-content/uploads/2018/07/Just-for-Kids-Law-Strategic-Plan-2018.pdf) ) which runs from June 2018 to June 2021. As part of the process we revised our vision and mission.

Just for Kids Law's vision is for all children and young people in the UK to have their legal rights and entitlements respected and promoted, and their voices heard and valued. We exist to work with and for children and young people to hold those with power to account and fight for wider reform.

Our model of individual case work is the foundation of what we do. Over the next three years we have set out an aim to replicate this model outside London, so we can work with more children and young people. Critically this will provide us with a wider evidence base to fight for systemic reform.

We will also enhance our reputation for achieving reform by building on our existing strategic litigation capacity and our experience of empowering children and young people to work for change. As well as continuing to work on youth justice issues we have identified some specific issues – school exclusions, and housing and social care support for teenagers and young people – where we plan to focus our efforts to secure reform.

Our ambitions will not be achieved unless we continue to maintain and develop a strong organisation and also ensure children and young people's participation is central to all our activities. These will be important priorities as we move forward and make further progress.

Our new strategic plan sets out four clear aims:

- Secure outcomes for individual children and young people
- Secure changes to the legal, policy and practice environment for children and young people
- Maintain and develop a robust organisation using our strengths to maximum impact
- Develop an organisation in which participation is central to all our activities

We will report against these aims every quarter to the Board of Trustees over the next 12 months and develop a set of indicators to determine how we measure progress.

Just for Kids Law has grown significantly since its humble beginnings in the basement of a north west London law firm. We will continue to grow in a sustainable way over the next three years and ensure more children and young people have their legal rights and entitlements respected and promoted, and their voices heard and valued.



## Remuneration policy for key management personnel

The charity regularly reviews its remuneration policy for key management personnel according to the following key principles:

- Pay scales must be completely transparent
- The policy applies equally to fixed term and permanent staff
- Salary increments are awarded during the Annual Pay Review undertaken by the Organisation and with the agreement of the board every year, in line with the funds that the charity has in place (excluded from this is any individual salary advance awarded to an individual as a result of a promotion of role).

## Funds held as custodian trustee

No funds are being held on behalf of others.

## Statement of responsibilities of the Board of Trustees

The Board of Trustees (who are also directors of Just for Kids Law for the purposes of company law) are responsible for preparing the Board of Trustees' annual 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 Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Just for Kids Law Limited

### Trustees' annual report

#### For the year ended 31 May 2018

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In so far as the Board of Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Board of Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Board of Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 May 2018 was 12 (2017 – 11). The Board of Trustees are members of the charity but this entitles them only to voting rights. The Board of Trustees have no beneficial interest in the charity.

## Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The Board of Trustees' annual report has been approved by the Board of Trustees on 4<sup>th</sup> December 2018 and signed on their behalf by

Carolyn Regan  
Chair of the Board of Trustees

## Independent auditor's report

To the members of

**Just for Kids Law Limited**

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### Opinion

We have audited the financial statements of Just For Kids Law (the 'charitable company') for the year ended 31 May 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 May 2018 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
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other

## **Independent auditor's report**

**To the members of**

### **Just for Kids Law Limited**

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information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Independent auditor's report

To the members of

### Just for Kids Law Limited

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In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Independent auditor's report**

**To the members of**

**Just for Kids Law Limited**

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### **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.

Noelia Serrano (Senior statutory auditor)

10 December 2018

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Just for Kids Law Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 May 2018

	Note	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
<b>Income from:</b>							
Donations and legacies	2	325,272	-	<b>325,272</b>	237,533	-	237,533
Charitable activities							
Legal	3	151,291	260,238	<b>411,529</b>	46,289	236,199	282,488
Programmes	3	-	535,201	<b>535,201</b>	-	519,467	519,467
Policy	3	-	177,519	<b>177,519</b>	-	210,449	210,449
Other	4	51,438	-	<b>51,438</b>	36,625	-	36,625
Investments	5	733	-	<b>733</b>	1,197	-	1,197
<b>Total income</b>		<b>528,733</b>	<b>972,958</b>	<b>1,501,691</b>	<b>321,644</b>	<b>966,115</b>	<b>1,287,759</b>
<b>Expenditure on:</b>							
Raising funds	6	38,334	-	<b>38,334</b>	17,247	-	17,247
Charitable activities							
Legal	6	303,000	267,709	<b>570,709</b>	149,861	224,828	374,689
Programmes	6	104,224	559,463	<b>663,687</b>	102,205	471,539	573,744
Policy	6	44,435	183,964	<b>228,399</b>	15,802	180,876	196,678
<b>Total expenditure</b>		<b>489,993</b>	<b>1,011,136</b>	<b>1,501,129</b>	<b>285,115</b>	<b>877,243</b>	<b>1,162,358</b>
<b>Net income / (expenditure) for the year</b>	7	<b>38,740</b>	<b>(38,178)</b>	<b>562</b>	<b>36,529</b>	<b>88,872</b>	<b>125,401</b>
Transfers between funds		12,434	(12,434)	-	150	(150)	-
<b>Net movement in funds</b>		<b>51,174</b>	<b>(50,612)</b>	<b>562</b>	<b>36,679</b>	<b>88,722</b>	<b>125,401</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		267,294	174,755	<b>442,049</b>	230,615	86,033	316,648
<b>Total funds carried forward</b>		<b>318,468</b>	<b>124,143</b>	<b>442,611</b>	<b>267,294</b>	<b>174,755</b>	<b>442,049</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a.

Just for Kids Law Limited

Balance sheet

Company no. 5815338

As at 31 May 2018

	Note	£	2018 £	£	2017 £
<b>Fixed assets:</b>					
Tangible assets	12		<u>1,348</u>		<u>2,023</u>
			<b>1,348</b>		<b>2,023</b>
<b>Current assets:</b>					
Stock		64,006		-	
Debtors	13	108,188		86,529	
Cash at bank and in hand		402,602		607,068	
			<u>574,796</u>	<u>693,597</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	133,533		<u>253,571</u>	
<b>Net current assets</b>			<u><b>441,263</b></u>		<u>440,026</u>
<b>Total net assets</b>			<u><u>442,611</u></u>		<u><u>442,049</u></u>
<b>The funds of the charity:</b>	17				
Restricted income funds			124,143		174,755
Unrestricted income funds:					
Designated funds		-		59,308	
General funds		318,468		207,986	
			<u>318,468</u>	<u>267,294</u>	
<b>Total unrestricted funds</b>			<u><b>318,468</b></u>		<u>267,294</u>
<b>Total charity funds</b>			<u><u>442,611</u></u>		<u><u>442,049</u></u>

Approved by the trustees on 4 December 2018 and signed on their behalf by

Carolyn Regan  
Chair of the Board of Trustees



Just for Kids Law Limited

Statement of cash flows

For the year ended 31 May 2018

	Note	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
<b>Net cash provided by operating activities</b>	18		(205,199)		192,194
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		733		1,209	
Purchase of fixed assets		-		(2,698)	
<b>Net cash provided by/(used)in investing activities</b>			<u>733</u>		<u>(1,489)</u>
<b>Change in cash and cash equivalents in the year</b>			(204,466)		190,705
Cash and cash equivalents at the beginning of the year			<u>607,068</u>		<u>416,363</u>
<b>Cash and cash equivalents at the end of the year</b>	19		<u><u>402,602</u></u>		<u><u>607,068</u></u>

**1 Accounting policies**

**a) Statutory information**

Just for Kids Law is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address and principal place of business is Unit 4D Leroy House, 436 Essex Road, London, N1 3QP.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There have been no key judgements by the charitable company which have had a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1 Accounting policies (continued)**

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- |                 |     |
|-----------------|-----|
| ● Raising Funds | 3%  |
| ● Legal         | 38% |
| ● Programmes    | 44% |
| ● Policy        | 15% |

Governance costs are re-allocated to each of the activities on the following basis which is an estimate, based percentage of expenditure, of the amount attributable to each activity

- |                 |     |
|-----------------|-----|
| ● Raising funds | 4%  |
| ● Legal         | 38% |
| ● Programmes    | 43% |
| ● Policy        | 15% |

**1 Accounting policies (continued)**

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**k) Operating leases**

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

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 3 years

**o) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**q) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**r) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**s) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**t) Pensions**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

**u) Stock**

Stock is work in progress and is valued at the net realisable value. Provision is made when necessary for irrecoverable amounts of work in progress

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Donations	107,772	-	107,772	213,557
Donated services	-	-	-	23,976
AB Charitable Trust	15,000	-	15,000	-
Esmeé Fairbairn	30,000	-	30,000	-
Paul Hamlyn Foundation	165,000	-	165,000	-
Trust for London	7,500	-	7,500	-
	<u>325,272</u>	<u>-</u>	<u>325,272</u>	<u>237,533</u>

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Allen and Overy	-	-	-	5,000
Brooks Foundation	-	5,000	5,000	5,000
Horne Foundation	-	-	-	25,000
ILPA	-	6,474	6,474	-
Legal Education Foundation (including Justice First)	-	133,244	133,244	135,079
Garden Court Chambers	-	4,000	4,000	1,800
Trust for London	-	43,822	43,822	1,178
Paul Hamlyn	-	5,000	5,000	-
Comic Relief legal	-	34,191	34,191	36,112
Development (Other)	-	28,507	28,507	27,030
Case work and LAA	151,291	-	151,291	16,289
Sub-total for Legal	<u>151,291</u>	<u>260,238</u>	<u>411,529</u>	<u>282,488</u>
BBC Children in Need	-	39,606	39,606	41,593
Big Lottery Fund	-	167,874	167,874	155,326
Brooks Foundation	-	20,000	20,000	20,000
Charles Hayward Foundation	-	20,000	20,000	6,667
Clifford Chance	-	19,500	19,500	-
Drapers Charitable Foundation	-	15,000	15,000	-
Esmeé Fairburn Foundation	-	2,250	2,250	-
Frederick Mulder	-	-	-	6,036
Garden Court Chambers	-	-	-	4,926
Henry Smith Foundation	-	22,500	22,500	26,000
Hollick Family Charitable Trust	-	-	-	10,000
John Ellerman	-	25,000	25,000	25,000
KPMG Foundation	-	21,000	21,000	22,000
Lloyds Banking Foundation	-	25,000	25,000	25,799
Paul Hamlyn SOI	-	25,000	25,000	50,000
Paul Hamlyn	-	10,500	10,500	-
Simmons and Simmons	-	-	-	7,500
The London Community Foundation	-	-	-	4,392
Trust for London	-	31,700	31,700	3,860
Unbound Philanthropy	-	37,500	37,500	52,209
Education funds and one-off grants	-	13,784	13,784	13,558
Hardship fund	-	6,095	6,095	2,865
Development (Other)	-	32,892	32,892	41,736
Sub-total for Programmes	<u>-</u>	<u>535,201</u>	<u>535,201</u>	<u>519,467</u>

**3 Income from charitable activities (continued)**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Baring Foundation	-	48,685	<b>48,685</b>	49,209
Comic Relief policy	-	56,119	<b>56,119</b>	64,754
DfE	-	4,520	<b>4,520</b>	-
Joseph Rowntree Charitable Trust	-	-	-	7,500
NSPCC	-	15,000	<b>15,000</b>	15,000
The Bromley Trust	-	22,500	<b>22,500</b>	22,500
Trust for London	-	15,000	<b>15,000</b>	32,816
UNICEF UK	-	4,000	<b>4,000</b>	4,000
Development (Other)	-	11,695	<b>11,695</b>	14,670
Sub-total for Policy	-	177,519	<b>177,519</b>	210,449
Total income from charitable activities	151,291	972,958	1,124,249	1,012,404

**4 Income from other activities**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Events and sponsorships	51,438	-	<b>51,438</b>	36,625
	51,438	-	<b>51,438</b>	36,625

**5 Income from investments**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Bank interest receivable	733	-	<b>733</b>	1,197
	733	-	<b>733</b>	1,197

Just for Kids Law Limited

Notes to the financial statements

For the year ended 31 May 2018

6 Analysis of expenditure

	Charitable activities						2018 Total £	2017 Total £
	Raising funds £	Legal £	Programmes £	Policy £	Governance costs £	Support costs £		
Staff costs (Note 8)	25,505	315,027	389,936	123,893	-	227,739	<b>1,082,100</b>	851,455
Other staff costs	-	2,952	11,827	3,021	-	25,587	<b>43,387</b>	19,627
Client support	-	2,690	9,428	4,057	-	26,190	<b>42,365</b>	32,549
Consultancy	-	23,582	-	-	-	44,484	<b>68,066</b>	69,315
Insurance	-	-	-	-	-	3,422	<b>3,422</b>	5,538
Promotion	-	2,410	690	-	-	314	<b>3,414</b>	19,076
Legal fees	-	1,000	40	-	-	4,199	<b>5,239</b>	7,080
Audit and accountancy	-	-	-	-	13,580	-	<b>13,580</b>	12,100
Governance	-	-	-	-	162	-	<b>162</b>	426
Premises costs	-	-	8,000	-	-	42,041	<b>50,041</b>	54,431
Office costs	-	6,489	5,479	3,593	-	67,817	<b>83,377</b>	72,287
Other costs	-	1,767	16,172	17,397	-	41,023	<b>76,360</b>	16,111
Subscriptions	-	119	-	-	-	5,148	<b>5,267</b>	1,688
LAA Costs	-	23,674	-	-	-	-	<b>23,674</b>	-
Depreciation	-	-	-	-	-	675	<b>675</b>	675
	<b>25,505</b>	<b>379,711</b>	<b>441,573</b>	<b>151,961</b>	<b>13,742</b>	<b>488,638</b>	<b>1,501,129</b>	<b>1,162,358</b>
Support costs	12,478	185,773	216,039	74,347	-	(488,638)	-	-
Governance costs	351	5,224	6,076	2,091	(13,742)	-	-	-
<b>Total expenditure 2018</b>	<b>38,334</b>	<b>570,709</b>	<b>663,687</b>	<b>228,399</b>	<b>-</b>	<b>-</b>	<b>1,501,129</b>	<b>1,162,358</b>
Total expenditure 2017	17,247	374,689	573,744	196,678	-	-	-	-

Of the total expenditure, £489,993 was unrestricted (2017: £285,115) and £1,011,136 was restricted (2017: £877,243).

**7 Net income for the year**

This is stated after charging / (crediting):

	2018 £	2017 £
Depreciation	675	675
Interest payable	-	624
Auditor's remuneration (excluding VAT):		
Audit	8,000	6,000
Other services	-	1,900
	<u>8,000</u>	<u>8,524</u>

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	969,235	763,853
Social security costs	78,484	59,562
Employer's contribution to defined contribution pension schemes	34,381	28,040
	<u>1,082,100</u>	<u>851,455</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2018 No.	2017 No.
£60,000 – £69,999	-	-
	<u>-</u>	<u>-</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £242,521 (2017: £157,663).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

During the year, one amount of £75 of travel expenses were reimbursed as trustee expenses to one trustee (2017: £nil).



**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 35.8 (2017: 34.6).

Staff are split across the activities of the charitable company as follows (average head count):

	2018 No.	2017 No.
Raising funds	1.0	0.5
Legal	10.3	9.8
Programmes	16.0	12.2
Policy	3.6	2.8
Support	4.9	9.3
	<b>35.8</b>	<b>34.6</b>
	<b>35.8</b>	<b>34.6</b>

**10 Related party transactions**

There are no related party transactions to disclose for 2018 (2017: none).

During the year, trustees in aggregate donated unrestricted funds of £none (2017:£2,500).

**11 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**12 Tangible fixed assets**

	Computer equipment £	Total £
<b>Cost or valuation</b>		
At the start of the year	4,961	4,961
Additions in year	-	-
	4,961	4,961
<b>Depreciation</b>		
At the start of the year	2,938	2,938
Charge for the year	675	675
	3,613	3,613
<b>Net book value</b>		
At the end of the year	1,348	1,348
At the start of the year	4,961	4,961

All of the above assets are used for charitable purposes.

**13 Debtors**

	2018 £	2017 £
Trade debtors	5,479	36,691
Other debtors	4,007	9,722
Accrued income	98,702	40,116
	<u>108,188</u>	<u>86,529</u>

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 14 below.

**14 Creditors: amounts falling due within one year**

	2018 £	2017 £
Trade creditors	6,805	10,846
Taxation and social security	4,864	3,967
Other creditors	65,216	36,512
Deferred income	56,648	202,246
	<u>133,533</u>	<u>253,571</u>

**15 Deferred income**

Deferred income comprises the deferral of grant income received in the year which must be recognised in following years as per the terms of the specific grants.

	2018 £	2017 £
Balance at the beginning of the year	202,246	127,692
Amount released to income in the year	(202,246)	(127,692)
Amount deferred in the year	56,648	202,246
	<u>56,648</u>	<u>202,246</u>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,348	-	-	1,348
Net current assets	317,120	-	124,143	441,263
<b>Net assets at 31 May 2018</b>	<b>318,468</b>	<b>-</b>	<b>124,143</b>	<b>442,611</b>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,023	-	-	2,023
Net current assets	205,963	59,308	174,755	440,026
<b>Net assets at 31 May 2017</b>	<b>207,986</b>	<b>59,308</b>	<b>174,755</b>	<b>442,049</b>

17a Movements in funds (current year)

	At 1 June 2017 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2018 £
<b>Restricted funds:</b>					
<b>Legal</b>					
Allen and Overy	5,000	-	(5,000)	-	-
Brooks	-	5,000	(5,000)	-	-
ILPA	-	6,474	(6,474)	-	-
Legal Education Foundation (including Paul Hamlyn)	1,253	133,244	(134,497)	-	-
Garden Court Chambers Trust for London	1,800	4,000	(5,800)	-	-
Comic Relief legal	-	43,822	(43,822)	-	-
Development (other)	-	34,191	(34,191)	-	-
	17,953	28,507	(27,925)	-	18,535
	26,006	260,238	(267,709)	-	18,535
<b>Programmes</b>					
BBC Children in Need	-	39,606	(39,606)	-	-
Big Lottery Fund	22,688	167,874	(175,944)	-	14,618
Brooks	-	20,000	(20,000)	-	-
Charles Hayward Foundation	-	20,000	(20,000)	-	-
Clifford Chance	-	19,500	(19,500)	-	-
Drapers Charitable Foundation	-	15,000	(15,000)	-	-
Esmeé Fairburn Foundation	-	2,250	(2,250)	-	-
Frederick Mulder	12,434	-	-	(12,434)	-
Henry Smith Foundation	12,925	22,500	(28,000)	-	7,425
John Ellerman	17,533	25,000	(27,950)	-	14,583
KPMG Foundation	10,056	21,000	(31,056)	-	-
Lloyds Banking Foundation	-	25,000	(25,000)	-	-
Paul Hamlyn SOI	-	25,000	(25,000)	-	-
Paul Hamlyn	-	10,500	(10,500)	-	-
Trust for London	-	31,700	(31,700)	-	-
Unbound Philanthropy	2,920	37,500	(40,420)	-	-
Education funds and one-off grants	2,311	13,784	(14,645)	-	1,450
Hardship fund	2,665	6,095	(671)	-	8,089
Development (other)	27,719	32,892	(32,221)	-	28,390
	111,251	535,201	(559,463)	(12,434)	74,555
<b>Policy</b>					
Baring Foundation	2,840	48,685	(51,525)	-	-
Comic Relief policy	7,285	56,119	(54,404)	-	9,000
DfE	-	4,520	(4,520)	-	-
Joseph Rowntree Charitable Trust	2,000	-	(2,000)	-	-
NSPCC	4,000	15,000	(19,000)	-	-
The Bromley Trust	7,500	22,500	(22,500)	-	7,500
Trust for London	2,624	15,000	(17,624)	-	-
UNICEF UK	1,506	4,000	(934)	-	4,572
Development (other)	9,743	11,695	(11,457)	-	9,981
	37,498	177,519	(183,964)	-	31,053
<b>Total restricted funds</b>	<b>174,755</b>	<b>972,958</b>	<b>(1,011,136)</b>	<b>(12,434)</b>	<b>124,143</b>

17a Movements in funds (current year) (continued)

	At 1 June 2017 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2018 £
<b>Unrestricted funds:</b>					
Designated funds:					
JG Donation	59,308	-	(59,308)	-	-
Total designated funds	59,308	-	(59,308)	-	-
<b>General funds</b>	<u>207,986</u>	<u>528,733</u>	<u>(430,685)</u>	<u>12,434</u>	<u>318,468</u>
<b>Total unrestricted funds</b>	<u>267,294</u>	<u>528,733</u>	<u>(489,993)</u>	<u>12,434</u>	<u>318,468</u>
<b>Total funds</b>	<u><u>442,049</u></u>	<u><u>1,501,691</u></u>	<u><u>(1,501,129)</u></u>	<u><u>-</u></u>	<u><u>442,611</u></u>

The narrative to explain the purpose of each fund is given at the foot of the following note.

17b Movements in funds (prior year)

	At 31 May 2016 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2017 £
<b>Restricted funds:</b>					
<b>Legal</b>					
Allen and Overy	-	5,000	-	-	5,000
Brooks	-	5,000	(5,000)	-	-
Horne Foundation	-	25,000	(25,001)	1	-
Legal Education Foundation (including Garden Court Chambers	-	135,079	(133,826)	-	1,253
Trust for London	-	1,178	(1,179)	1	-
Comic Relief legal	-	36,112	(36,100)	(12)	-
Development (other)	14,645	27,030	(23,722)	-	17,953
	<u>14,645</u>	<u>236,199</u>	<u>(224,828)</u>	<u>(10)</u>	<u>26,006</u>
<b>Programmes</b>					
BBC Children in Need	-	41,593	(41,603)	10	-
Big Lottery Fund	-	155,326	(132,638)	-	22,688
Brooks	-	20,000	(20,000)	-	-
Charles Hayward Foundation	-	6,667	(6,667)	-	-
Frederick Mulder	20,957	6,036	(14,559)	-	12,434
Garden Court Chambers	-	4,926	(4,564)	(362)	-
Henry Smith Foundation	12,942	26,000	(26,017)	-	12,925
Hollick Family Charitable Trust	-	10,000	(9,977)	(23)	-
John Ellerman	-	25,000	(7,467)	-	17,533
KPMG Foundation	-	22,000	(11,944)	-	10,056
Lloyds Banking Foundation	-	25,799	(25,795)	(4)	-
Paul Hamlyn SOI	-	50,000	(50,250)	250	-
Simmons and Simmons	-	7,500	(7,500)	-	-
The London Community Foundation	-	4,392	(4,391)	(1)	-
Trust for London	-	3,860	(3,873)	13	-
Unbound Philanthropy	-	52,209	(49,289)	-	2,920
Education funds and one-off grants	6,930	13,558	(18,177)	-	2,311
Hardship fund	-	2,865	(200)	-	2,665
Development (other)	22,611	41,736	(36,628)	-	27,719
	<u>63,440</u>	<u>519,467</u>	<u>(471,539)</u>	<u>(117)</u>	<u>111,251</u>
<b>Policy</b>					
Baring Foundation	-	49,209	(46,369)	-	2,840
Comic Relief policy	-	64,754	(57,469)	-	7,285
Joseph Rowntree Charitable Trust	-	7,500	(5,492)	(8)	2,000
NSPCC	-	15,000	(11,000)	-	4,000
The Bromley Trust	-	22,500	(15,000)	-	7,500
Trust for London	-	32,816	(30,192)	-	2,624
UNICEF UK	-	4,000	(2,479)	(15)	1,506
Development (other)	7,948	14,670	(12,875)	-	9,743
	<u>7,948</u>	<u>210,449</u>	<u>(180,876)</u>	<u>(23)</u>	<u>37,498</u>
<b>Total restricted funds</b>	<u>86,033</u>	<u>966,115</u>	<u>(877,243)</u>	<u>(150)</u>	<u>174,755</u>

17a Movements in funds (prior year) (continued)

	At 1 June 2016 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2017 £
<b>Unrestricted funds:</b>					
Designated funds:					
JG Donation	25,326	70,000	(36,018)	-	59,308
<b>Total designated funds</b>	<b>25,326</b>	<b>70,000</b>	<b>(36,018)</b>	<b>-</b>	<b>59,308</b>
<b>General funds</b>	<b>205,289</b>	<b>251,644</b>	<b>(249,097)</b>	<b>150</b>	<b>207,986</b>
<b>Total unrestricted funds</b>	<b>230,615</b>	<b>321,644</b>	<b>(285,115)</b>	<b>150</b>	<b>267,294</b>
<b>Total funds</b>	<b>316,648</b>	<b>1,287,759</b>	<b>(1,162,358)</b>	<b>-</b>	<b>442,049</b>

**Legal**

Allen and Overy – To support Youth Justice Legal Centre's work providing specialist legal training. They also provided a venue for the first annual Youth Justice Summit.

Brooks – Towards the Young Parents' advocate programme, providing both direct advocacy and policy work, as well as funding core costs.

Strategic Legal Fund – ILPA – To carry out intervention in the case of *Against Borders for Children (abc) v The*

Legal Education Foundation – Towards both Youth Justice Legal Centre's core work of education lawyers, and to support the Justice First trainee.

Garden Court Chambers – Towards Youth Justice Legal Centre's Youth Justice Summit and Youth Ambassadors

Trust For London – Funding for our immigration work.

Comic Relief – Ed and Comm Care – Funding education and community care support work.

**Purposes of restricted funds (continued)**

**Programmes**

BBC Children in Need – Funding towards the youth advocacy project, for clients who are under 18.

Big Lottery Fund: Reaching Communities – Funding to launch a three year pilot of the Advocacy Year.

Brooks – Towards the Young Parents' advocate programme, providing both direct advocacy and policy work.

Charles Hayward Foundation – Funding towards the youth advocacy project.

Clifford Chance – Funding one Advocacy Year candidate.

Drapers Charitable Foundation – Towards the Youth Opportunities project.

Esmeé Fairbiarn Foundation – Funding towards care leavers advocacy.

Henry Smith Foundation – Funding towards the youth advocacy project.

John Ellerman – Funding towards Advocacy Year costs.

KPMG Foundation – Funding towards the Young Parents' advocate, matching the funds granted by Brooks.

Lloyds Banking Foundation – Funding towards a Youth Opportunities worker.

Paul Hamlyn SOI – Funding to support the project costs of Let Us Learn.

Trust For London: Citizen and Integration Initiative – Funding to support the secondment of one of the Let Us Learn project workers to the GLA.

Unbound Philanthropy – Funding to support the project costs of Let Us Learn.

Education Funds and one-off grants – Funds given to support individuals to access educational courses

Hardship funds – are given as small one-off grants where there is an immediate need

**Policy**

Baring Foundation – Funding to support projects to ensure Concluding Observations of the UN Convention on the Rights of the Child are used as an advocacy tool in the voluntary sector.

Comic Relief – CRAE – Funding towards Just For Kids Law child-led campaign Change It!, and towards advocacy and education community care, focused on West London.

Department for Education – Paid for CRAE to produce a child-friendly versions of the United Nations

Joseph Rowntree Charitable Trust – Funding towards child rights policy, and public affairs work.

NSPCC – Funding to support work on human rights mechanisms designed to hold the Government to account on its treatment of children, increasing awareness of children's rights and mobilising the members of Just For Kids Law, and others, to take action.

Trust For London – Funding to support work on children and policing in London.

The Bromley Trust – Funding towards child rights policy, and public affairs work.

UNICEF – Funding to support the promotion and protection of children's rights



Purposes of restricted funds (continued)

Development (other)

Esmee Fairbairn Foundation Consolidation – Core funding towards strategic litigation and leaving care advocacy.

Mark Leonard – Funding towards core operation costs.

Paul Hamlyn Growth Fund – Core funding to support strategic and operational growth of organisation.–

Philip King Trust– Funding to support the employment of a Financial Director

The breakdown of development funds for 2018 was as follows:

	At 1 June 2017 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2018 £
Esmée Fairbairn Foundation	10,170	(10,170)	–	–	–
Mark Leonard Trust	45,243	63,264	(71,603)	–	36,904
Philip King	–	20,000	–	–	20,000
	<u>55,413</u>	<u>73,094</u>	<u>(71,603)</u>	<u>–</u>	<u>56,904</u>

18 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2018 £	2017 £
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>562</b>	125,401
Depreciation charges	675	675
Dividends, interest and rent from investments	(733)	(1,209)
(Increase) in debtors	(85,665)	(22,869)
(Decrease)/Increase in creditors	(120,038)	90,196
<b>Net cash provided by operating activities</b>	<b>(205,199)</b>	<u>192,194</u>

19 Analysis of cash and cash equivalents

	At 1 June 2017 £	Cash flows £	At 31 May 2018 £
Cash at bank and in hand	607,068	(204,466)	402,602
<b>Total cash and cash equivalents</b>	<b>607,068</b>	<b>(204,466)</b>	<b>402,602</b>

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2018 £	2017 £
Less than one year	27,972	21,984
One to five years	20,880	2,000
	<b>48,852</b>	<b>23,984</b>

21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.