

JUST FOR KIDS LAW LIMITED

**REPORT OF THE TRUSTEES  
AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>st</sup> MAY 2016**

COMPANY LIMITED BY GUARANTEE  
COMPANY NUMBER: 5815338

CHARITY REGISTRATION NUMBER: 1121638

Registered Office & Principal Office:  
Unit 4D Leroy House  
436 Essex Road  
London N1 3QP

**Just for Kids Law Ltd**

(Company limited by guarantee, number 5815338, registered charity number 1121638)

**Financial statements**

**for the year ending 31<sup>st</sup> May 2016**

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**Just for Kids Law Ltd**  
**Directors' report (incorporating the Trustees' annual report)**  
**for the year ending 31<sup>st</sup> May 2016**

The Trustees, who are also directors of the charity for the purpose of the Companies Act, submit their annual report and the financial statements for the year ending 31<sup>st</sup> May 2016.

**Full name** Just for Kids Law Limited

**Registered charity number** 1121638

**Registered company number** 5815338

**Principal address**

180 North Gower St, London, NW1 2NB

**Directors (Trustees)**

Carolyn Ann Regan	Trustee and Chair
Laura Beth Davies	Trustee and Treasurer
Katie Razzall	Trustee
Brenda Campbell	Trustee
Ronan McCrea	Trustee
Symon Socrates Sentain	Trustee
Paula McLoughlin	Trustee
Anthony David Landes	Trustee
Leigh Suzanne Smyth	Trustee (resigned April 2016)
Peter George Gibbs	Trustee
Jennifer Ann Fleming	Trustee
Kathryn Hollingsworth	Trustee (appointed July 2016)

**Senior Management Team**

Shauneen Lambe – Executive Director

Aika Stephenson – Programmes Director

Arnaud Vervoitte – Managing Director

Louise King – Director of CRAE (appointed August 2015)

Carla Garnelas – Director of CRAE (appointed August 2015 resigned March 2016)

**Bankers**

HSBC, 25 Notting Hill Gate, London, W11 3JJ

**Independent Examiners**

Ferguson Maidment & Co, Chartered Accountants

167 Fleet Street

London

EC4A 2EA

## **Structure, Governance and Management**

The Charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 2006, most recently amended in 2007. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

The Trustees of Just for Kids Law are recruited via the networks that the charity operated within and through open recruitment and targeted recruitment. Each member of the board is assigned a lead area of work and where skills are vacant recruitment will be undertaken to bring new members on board. A skills audit of the board is held during the annual strategy planning day. A role description is drawn up to fill any skill gaps on the board and all potential new trustees are interviewed by a Director and member of the board. If the applicant is successful they are then invited as an observer to a board meeting. After the meeting a vote is taken to elect the new board member.

When the new board member is elected, s/he undertakes an induction period and meets with at least one of the Directors at Just for Kids Law. The new board member receives an induction pack, which provides information about Just for Kids Law's work as well as the rights and responsibilities of being on a board. All trustees' appointments are made subject to a full DBS disclosure and all new board members must complete a HMRC Model Declaration for Fit and Proper Persons.

## **Aims and objectives**

Just for Kids Law's vision is society where every child and young person has the best childhood and the opportunity to fulfil their potential.

Our mission is to work with children and young people through holistic representation, campaigning and empowerment by:

- providing tailored end-to-end support from crisis to stability
- litigating, researching and campaigning to change law and policy
- working to uphold the rights of children and young people
- supporting children and young people to speak out for positive change

The charity aims to provide: (1) legal advice and representation to children and young people where legal aid is not available; and (2) support, advice and advocacy in the areas of education, welfare, housing, employment and mental and physical health.

On 10<sup>th</sup> July 2015, the following charitable objectives were adopted: '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: (1) Research, education, training, awareness-raising, and increasing understanding and knowledge; (2) Monitoring, advocating and promoting children's human rights, including compliance at the national and international level; (3) The provision of specialist legal , advice, support and representation including taking legal action to prevent disadvantage, discrimination or exclusion; (4) The provision of specialist legal, advice, support and representation including taking legal action to prevent disadvantage, discrimination or exclusion; (5) The provision of advice, support and direct advocacy to children and young people, and promoting participation; and (6) All other such lawful things as are incidental or conducive to the attainment of these aims.'

## **Public Benefit**

The Board of Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on the public benefit of the charity.

The Board of Trustees have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to children and young people and the community;
- That the benefits are for the public and are not unreasonably restricted in any way and certainly not by their ability to pay; and
- That there is no detriment or harm arising from the aims or activities to any group and/or person

## **Summary of the main activities undertaken for the public benefit**

Just for Kids Law was established in May 2006 based on the experiences of the Executive and Programme Director as legal aid lawyers representing children in criminal courts. They found that the children represented in criminal proceedings often had much wider needs outside good criminal representation. Many of the problems in their lives - exclusion from school, unstable housing, and mental health problems-remained unresolved. It was decided that these lawyers were in a unique position to harness the confidential relationship they had with the young people, to ensure their clients were getting all they were entitled to, to help improve their lives and to reduce the likelihood they would get into trouble in the future.

The charity's founding principles are to provide advocacy, assistance and support to children and young people (usually between the ages of 10 - 21) who find themselves in difficulty. Just for Kids Law advocates on behalf of clients in school exclusion hearings, at police stations, in the courts and in other formal and informal settings. The aim is to ensure clients receive a fair hearing, are properly supported and have access to essential services (such as a placement in school or suitable accommodation).

Just for Kids Law's model of holistic representation helps young people move from crisis to stability and onward into independence. With access to independent advocates linked to specialist lawyers who address any and all needs, young people can shift their focus from their problems and onto the future.

## **Financial Review**

The charity has seen a significant increase in its activities over the last year including our merger with Children's Rights Alliance England (CRAE) which significantly strengthened our policy and participation opportunities. We were able to provide direct assistance to 55% more young people and continued to work clients in all of the London Boroughs.

The deficit shown in the statement of financial activities is offset by the designated funds brought forward from the previous year as shown on the balance sheet (2014/15). The charity continues to focus on income generation.

## **The charity's policy on reserves**

The charity's policy is that the level of reserves should equate to the closing down costs including three months staff salaries – this was assessed as £78,000 as at June 2016.

For a detailed breakdown of reserves please refer to Note 12 on page 22.

### Funds held for third parties

The charity has no funds held for third parties.

### STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law applicable to charities in England/Wales 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 Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

### STATEMENT OF DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

We, as the Directors of the company who held office at the date of approval of these financial statements as set out on page 3 each confirm, so far as we are aware, that:

- there is no relevant information of which the Charity's independent examiners are unaware; and that
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

### PREPARATION OF THE REPORT

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

### Risk Assessment

The Trustees have conducted their 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 have led to the development of a Strategic Plan, which allows for the diversification of fundraising activities whilst reviewing our aims and strategies over several years at a time along with an annual review during a strategic half day held in June.



As such, most projects are administered and funded as 'stand alone' projects- should funding be withdrawn for any project, other projects will continue unhindered. Internal risks are minimised by the implementation of procedures for authorisation of all transaction and projects, and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

#### **INDEPENDENT EXAMINATION**

The independent examiners, Ferguson Maidment & Co., have indicated their willingness to accept re-appointment under Section 485 of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees in 2017 and signed on its behalf by:

Signed \_\_\_\_\_ Dated \_\_\_\_\_

Name: Carolyn Regan, Chair of the Board of Trustees

2015/16 was another year of action following the merger of Children's Rights Alliance England into Just for Kids Law. As a board responsible for the governance of a larger organisation with a wider role, we took the time to consider our strategy for the future and our aim to be a bigger and more powerful voice in the children's rights sector.

We defined a vision and a mission and the values that embody the qualities that we strive for, while always remaining true to the young people at the core of everything that we do. In that vein, the board reviewed its corporate governance and established new sub-committees to strengthen the charity and ensure oversight of an organisation that has grown significantly in the last few years. We underwent a risk assessment with support from Deloitte's to ensure that the Board has identified and is mitigating the key risks that we face. These new infrastructure safeguards are in place and we are now moving forward with implementation of the strategic direction.

**Our vision** is - A society where every child and young person has the best childhood and the opportunity to fulfil their potential.

**Our mission** is - to work with children and young people through holistic representation, campaigning and empowerment by:

- providing tailored end-to-end support from crisis to stability
- litigating, researching and campaigning to change law and policy
- working to uphold the rights of children and young people
- supporting children and young people to speak out for positive change

At our heart, we continue to be a service delivery organisation providing under-supported children and young people with direct advocacy, backed up with legal help to ensure that the rights of individual young people are protected and promoted. We saw a 55% increase in demand for our direct service support, which we believe is caused by a combination of cuts to legal aid and reductions in statutory funding.

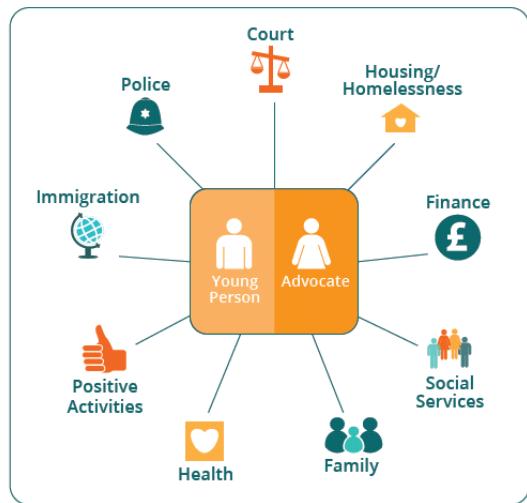
In 2015/16:

- we directly supported over 1400 vulnerable young people through our holistic model
- we worked with a further 600 young people through Let us Learn
- we advocated for hundreds of thousands of children in England through our co-ordination of the NGO submission to the UN Committee on the Rights of the Child (UN Committee) which undertook its periodic review of the United Kingdom this year on how well it is adhering to its child rights obligations. It made over 150 recommendations to the UK Government on where it needed to improve its record on children's rights.

#### Defining Holistic Support

We are often asked what we mean by 'holistic support' and so have attempted to describe the model that we think is most effective in supporting and moving young people forward, out of the rut, that they may be in. We believe that the best way to support young people is to help them with all of their needs, as in our experience support can be often be siloed based on logistics or funding. Our advocates offer young people tailored, one-to-one support every step of the way. They ensure that the voices of the young people are heard by people with decision making

power over them and ensure that the young people get the help they need. Our advocates work collaboratively with lawyers who provide a wide range of legal expertise and assistance. We try to resolve young people's issues collegiately but where needed will litigate, or support litigation, to ensure they get the help to which they are entitled.



### Participation

Participation of children and young people in everything we do continues to be one of our aims. In 2015 our *See It, Say it, Change it* project co-ran with a steering group of children and young people from all over England, including particularly marginalised groups, supported children to submit a report to the UN Committee as part of its examination of the UK. The report engaged with nearly 1,000 children and young people. We also facilitated a trip to Geneva where children met directly with the UN Committee and presented evidence on how well they thought their rights were being respected. ([http://www.crae.org.uk/media/78664/crae\\_seeit-sayit-changeit\\_web.pdf](http://www.crae.org.uk/media/78664/crae_seeit-sayit-changeit_web.pdf))

Our Youth Ambassadors project, encouraging the voice of young people into social action and to be heard in government policy, became a formal sub-committee of the board of trustees.

### Let Us Learn

Let us Learn, our youth led movement encouraging social equality for young people into higher education, went from strength to strength. We have now directly supported over 600 young people who have found themselves unable to take up their places at University because their irregular immigration status denies them access to student finance, despite having been schooled in the UK for all or most of their lives. These young



people have formed a formidable group who move from shame and secrecy into pride and empowerment. With a core group of 20 extremely active young people, Let Us Learn is able to mobilise hundreds in support when needed. This year has included one of the Let Us Learners, Ijeoma, speaking to 6000 people at the Olympic Copperbox, including the London mayoral candidates, about her experience of growing up in London undocumented. (<https://www.youtube.com/watch?v=rebaMFbW664>). After her speech, the soon-to-be London mayor, Sadiq Khan, declaring to her, 'Ijeoma you are a Londoner.'



Let Us Learn at the Copperbox April 2016

### Feedback:

'You guys helped me a lot, because I knew I wasn't alone in this situation and next year I can finally fulfil those dreams. It has been a long road filled with hurt and disappointment but I know there is always light at the end of the tunnel and it showed me never to give up what you believe in.'

'Words cannot explain how shocked I am that student finance have actually given me a loan..... you've made my dream come true'





### **Children's Rights Alliance England**

In 1991, the UK ratified the United Nations Convention on the Rights of the Child (CRC). Roughly every 5 years, member countries are examined by the UN Committee on the Rights of the Child to notify of their compliance with the CRC and for the Committee to provide feedback on progress and concerns. In 2016, the UK was examined.



Children's  
Rights Alliance  
for England

CRAE coordinated, not only the submissions from civil society on the compliance of the CRC in England, but also supported children in England to submit their own report on their perception of how well their rights are being respected. The two reports were launched at a Parliamentary event with over 100 people from across the children's sector, parliamentarians and children and young people and received significant media coverage. A film was made which tracked the steering group's progress on creating the report and highlighted which issues they wanted to raise with the UN Committee. The film was also launched at the Parliamentary event and was very positively received. It can be viewed here: <http://bit.ly/1KuPMAJ> Following these submissions, and oral evidence sessions in Geneva with NGOs (including CRAE) and the UK Government, the UN Committee published their Concluding Observations recommending 150 changes that the UK Government needed to make to comply with their children's rights obligations. Many of the recommendations reflect key issues raised in the NGO and children's reports.

We continued to influence debates about the future of the Human Rights Act (HRA) and the possibility of a British Bill of Rights, including by mobilising the children's sector to speak out in support of this important Act. We held a joint roundtable on the HRA and children with the new Children's Commissioner for England and senior sector leads. We also persisted with our advocacy for significant improvement of the treatment of children in contact with the police in London by pushing for policing to adhere to children's rights standards. We have developed positive relationships with key people in policing including the National Police Chiefs Council (NPCC), the Mayor's Office for Policing and Crime and the Metropolitan Police Service. We successfully influenced the NPCC custody strategy to make clear reference to children's rights.

### **Youth Justice Legal Centre and Strategic Litigation**

From an organisation that started in the youth justice sector, surprisingly only 24% of the young people we work with now come with problems with the criminal courts. However, we continue to pride ourselves in being the experts in youth justice law. Our aim is to create a community of youth justice lawyers and a pride in youth justice as a legal specialisation. To help those across England and Wales who want to provide children and young people with excellent legal representation we created the Youth Justice Legal Centre, which provides an online tool explaining the legal issues that arise when representing children in the criminal justice system ([www.yjlc.uk](http://www.yjlc.uk)). We also created videos to help lawyers and educators explain to young people the system and the process that they might encounter.





We also launched a campaign called No Child In Cells: with the help of digital content company Adjust Your Set we produced a film, with cutting edge technology, explaining the impact of being detained in a police cell for a child and their carer. The campaign involves litigation against London boroughs who detain children at the police station overnight in contravention of the law and a widely covered media campaign explained the traumatic impact in children of being detained at the police station. One of our long term areas of support has been for the family of Kesia Leatherbarrow who took her own life aged 17, having been detained in the police station for a whole weekend.



#### Advocacy Year

We are both proud of the growth of Just for Kids Law and humbled by the amount of work that still needs to be done. Having been through a 3 month replication process with Ashoka called Globalizer – and with the support of business leaders we developed a new delivery model of our holistic support - Advocacy Year. In 2016, we began piloting this graduate scheme in Canning Town, East London, with funding from Big Lottery. Modelled around other professional graduate schemes, Advocacy Year offers graduates who are considering a career in law a chance to work in deprived communities for a year as trainee advocates providing holistic support to under-supported children and young people. The trainee advocates undergo an immersive training in law and advocacy and then set out to represent the voice of the child in formal and quasi-legal proceedings. Their experience will undoubtedly equip them with essential skills should they decide to choose a career in law and we are able to reach many more children than we otherwise could.





With the opening of Advocacy Year in East London, we now have a presence across the whole capital, in West, North, South and East London. We hope in the next few years to be able to extend our direct holistic support to areas outside London.

We recognise, as a board and staff, the responsibility that we have in ensuring that all of the children that we work with are able to achieve their potential and that, beyond that, the experiences of these children and young people can inform and educate those with power. We take this responsibility seriously and thank all of our supporters, funders, trustees and staff for their belief in us and hope to continue our work wherever there is the need.

A handwritten signature in black ink that reads "Carolyn Regan".

Carolyn Regan – Chair of Trustees

A handwritten signature in black ink that reads "Shauneen".

Shauneen Lambe – Executive Director

#### Our clients say

- “JFK is like **my second family**. They have helped me so much.”
- “Just for Kids has **completely changed my life**.”
- “Without the help of JFK I would **still be homeless**.”

#### Their parents say:

- “What Just for Kids Law gave me was justice. I cannot thank Just for Kids Law enough because my son now has the chance to make any path that he wants.”
- “No I don't want to go to any other organisation, I have tried all of them. Nothing comes close ... to Just for Kids.”

**INDEPENDENT EXAMINER'S REPORT**  
**For the year ended 31<sup>st</sup> May 2016**

I report on the financial statements of the Just for Kids Law Limited for the period from 1 June 2015 to 31 May 2016 which are set out on pages 14 to 23.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of Just for Kids Law Limited for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; Or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Vivek Kapoor FCA.  
 Independent examiner  
 167 Fleet Street, London, EC4A 2EA

**Just for Kids Law Ltd**  
**Statement of financial activities**  
**(Incorporating the income and expenditure account)**  
**For the year ended 31<sup>st</sup> May 2016**

	Note	Unrestricted Funds	Restricted Funds	2015/16 Total Funds	2014/15 Total Funds
		£	£	£	£
Voluntary income	2	256,822	490,313	<b>747,135</b>	696,252
Activities for generating funds	3	7,832	0	<b>7,832</b>	7,814
Investment income	4	1,736	0	<b>1,736</b>	1,307
<b>Incoming resources from generated funds</b>		<b>266,390</b>	<b>490,313</b>	<b>756,703</b>	705,373
Incoming resources from charitable activities	5	32,826	0	<b>32,826</b>	58,076
<b>Total incoming resources</b>		<b>299,216</b>	<b>490,313</b>	<b>789,529</b>	763,449
Charitable activities including legal casework	6	359,499	543,412	<b>902,911</b>	635,457
Governance costs	7	6,047	0	<b>6,047</b>	7,416
<b>Total resources expended</b>		<b>365,546</b>	<b>543,412</b>	<b>908,958</b>	642,873
<b>Net incoming/(outgoing) resources before transfers</b>	8	(66,330)	(53,099)	(119,429)	120,576
Transfers between funds		40,430	(40,430)	<b>0</b>	0
<b>Net movement in funds</b>		<b>(25,900)</b>	<b>(93,529)</b>	<b>(119,429)</b>	120,576
Total funds brought forward		256,515	179,562	<b>436,077</b>	315,501
<b>Total funds carried forward</b>		<b>230,615</b>	<b>86,033</b>	<b>316,648</b>	436,077

All the activities of the charitable company are classed as continuing.

**Just for Kids Law Ltd**  
**Balance sheet**  
**As at 31<sup>st</sup> May 2016**

	Note	2015/16 Total Funds £	2014/15 Total Funds £
<b>Fixed Assets</b>			
Tangible Assets	9	0	0
<b>Current Assets</b>			
Debtors	10	63,660	97,573
Cash at bank and in hand		416,363	354,579
<b>Total current assets</b>		480,023	452,152
<b>Creditors: amounts falling due within one year</b>	11	163,375	16,075
<b>Net current assets</b>		316,648	436,077
<b>Total assets less current liabilities</b>		316,648	436,077
Restricted income funds	12	86,033	179,562
Unrestricted income funds	12	205,289	104,089
Designated Funds	12	25,326	152,426
<b>Total charity funds</b>		316,648	436,077

The financial statements have been prepared in accordance with Section 415A of the Companies Act 2006 relating to small companies and the Financial reporting Standard for Smaller Entities (effective January 2015).

The members are not required to obtain an audit of the accounts for the year in question in accordance with Section 476. The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting record and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees and signed on their behalf by

Signed: \_\_\_\_\_

Dated \_\_\_\_\_

Name: Carolyn Regan, Chair of the Board of Trustees

**Just for Kids Law Ltd  
Notes to the accounts  
For the year ended 31 May 2016**

**1. Accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

**(b) Company status**

The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**(c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**(d) Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy except that income relating to expenditure in future periods is treated as deferred income.

**(e) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out centrally. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Governance costs include the costs involved in the preparation and examination of the statutory accounts and costs of trustee meetings.

**(f) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment is depreciated over 3 years.

**(g) Pensions**

During the year, and in advance of its staging date, the company started to operate a stakeholder contributory pension scheme. If employees choose to join, the company contributes up to 5% of gross salary matching the employee's contribution.

**(h) Going concern**

Based on the funding commitments in place both at the year end and at the date of approval of this report, as well as the current free reserves level, the Trustees are satisfied that the Charity will be able to continue its objectives for the next financial year.

**Notes to the accounts (continued)**  
For the year ended 31 May 2016

**2. Grants & donations**

	£	£	£	£
	Unrestricted £	Restricted £	2015/16 £	2014/15 £
Antigone			-	12,431
Baring Foundation		1,526	1,526	-
Bromley Trust	2,500		2,500	-
Brooks Foundation	5,000		5,000	-
Brunswick Trust	3,792		3,792	-
BBC Children in Need		37,158	37,158	39,051
Charities Trust			-	1,384
Comic Relief		34,780	34,780	5,796
Evening Standard Dispossessed Fund			-	24,908
DHO Donation	10,500		10,500	1,000
EHRC		10,978	10,978	-
Education Funds		31,907	31,907	-
Esmee Fairbairn Foundation		30,000	30,000	30,000
Esmee Fairbairn Foundation Consol. Fund		2,580	2,580	-
Frederick Mulder Foundation		23,964	23,964	30,000
Garden Court Chambers		1,074	1,074	2,500
Henry Smith Charity		25,500	25,500	25,000
Hollick Family Charitable Trust		10,000	10,000	10,000
J Gibson	70,000		70,000	80,000
Joseph Rowntree Charitable Trust	9,167		9,167	-
Gift Aid		26,884	26,884	47,392
JKJ Donation			-	100,000
Kensington and Chelsea Foundation			-	2,250
Lankelly Chase Foundation		47,992	47,992	-
Lansdowne Partners			-	5,000
Legal Education Foundation		44,251	44,251	33,750
Lloyds Banking Foundation		17,951	17,951	-
London Legal Support Trust	15,000		15,000	-
Mark Leonard Trust		59,000	59,000	65,619
NSPCC	13,333		13,333	-
Office of the Children's Commissioner			-	7,500
Paul Hamlyn Foundation		81,895	81,895	-
Prudential Grant		1,000	1,000	-
Portrack Charitable Trust			-	5,000
PWC		3,240	3,240	-
Society of Ragamuffins		670	670	-
Strategic Litigation Fund		9,041	9,041	9,666
The Grace Fund		1,496	1,496	9,485
The JP Getty Jnr Charitable Trust	30,000		30,000	-
The London Community Foundation		10,541	10,541	17,449
The Taurus Foundation	10,000		10,000	-
The Wigwam Trust			-	5,000
Tudor Trust			-	80,000
Unbound Philanthropy		3,769	3,769	-
Unicef UK	6,667		6,667	-
VG Donation			-	25,000

Women of the Year		-	9,664
Other	53,979	53,979	11,407
	<b>256,822</b>	<b>490,313</b>	<b>747,135</b>

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### 3. Activities for generating funds

	Unrestricted £	Restricted £	2015/16 £	2014/15 £
Fundraising Activities	7,832	0	<b>7,832</b>	7,814

### 4. Investment Income

	Unrestricted £	Restricted £	2015/16 £	2014/15 £
Bank interest receivable	1,736	0	<b>1,736</b>	1,307

### 5. Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	2015/16 £	2014/15 £
Membership Fees	10,802	0	<b>10,802</b>	0
Training Fees	6,413	0	<b>6,413</b>	1,671
Speakers Fees	120	0	<b>120</b>	1,106
Education & Community Care casework	13,363	0	<b>13,363</b>	27,936
Youth Justice Casework	0	0	<b>0</b>	27,363
LAA	2,128	0	<b>2,128</b>	0
	<b>32,826</b>	<b>0</b>	<b>32,826</b>	58,076

## 6. Charitable Activities

<b>Basis of Allocation</b>	<b>Staff Costs</b>	<b>Service Costs</b>	<b>Management Costs</b>	<b>Operations Costs</b>	<b>2015/16 Total</b>
	£ Direct	£ Direct	£ Direct	£ Staff time	£
Youth Advocacy	126,254	5,995	2,799	69,996	205,044
Education & Community Care	139,171	31,266	10,911	63,996	245,344
Youth Justice	89,094	776	16,960	61,996	168,826
Youth Opportunities	36,458	3,754	2,546	39,998	82,756
CRAE	107,734	0	34,410	58,797	200,941
Operations	229,606	4,054	61,123	(294,783)	0
	<b>728,317</b>	<b>45,845</b>	<b>128,749</b>	<b>0</b>	<b>902,911</b>

## 7. Governance Costs

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2015/16</b>	<b>2014/15</b>
	£	£	£	£
Independent Examination Fee	3,000	0	<b>3,000</b>	900
Merger Costs	0	0	<b>0</b>	6,100
Other	3,047	0	<b>3,047</b>	416
	<b>6,047</b>	<b>0</b>	<b>6,047</b>	7,416

## 8. Net Incoming Resources for the Year

This is stated after charging:

	<b>2015/16</b>	<b>2014/15</b>
Independent Examination Fee	<b>3,000</b>	900
Depreciation	<b>0</b>	0
Salaries	<b>660,192</b>	493,011
Social Security Costs	<b>47,409</b>	41,017

### **9. Tangible Fixed Assets**

	IT equipment	Total
<b>Cost</b>	£	£
At 1 June 2015	<u>2,263</u>	<u>2,263</u>
At 31 May 2016	<u>2,263</u>	<u>2,263</u>
<b>Depreciation</b>		
At 1 June 2015	2,263	2,263
Charge this period	-	-
At 31 May 2016	<u>2,263</u>	<u>2,263</u>
<b>Net book value</b>		
At 31 May 2016	<u>0</u>	<u>0</u>
At 31 May 2015	<u>0</u>	<u>0</u>

### **10. Debtors**

	2015/16	2014/15
	£	£
Trade debtors	9,528	91,362
Other debtors	<u>54,132</u>	<u>6,211</u>
	<u><b>63,660</b></u>	<u><b>97,573</b></u>

### **11. Creditors**

	2015/16	2014/15
	£	£
Taxation & Social Security	15,816	7,425
Other Creditors & Accruals	19,867	8,650
Deferred Income	<u>127,692</u>	0
	<u><b>163,375</b></u>	<u><b>16,075</b></u>

## 12. Analysis of Funds

### Restricted Funds

	<b>Balance at 01 June 2015</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balance at 31 May 2016</b>
	£	£	£	£	£
Programmes	89,503	354,482	(364,635)	(38,520)	<b>40,829</b>
Systemic Change	2,724	74,251	(75,595)	(1,380)	<b>0</b>
Operations	42,131	0	(41,602)	(530)	<b>(0)</b>
Business Development	45,204	61,580	(61,580)	0	<b>45,204</b>
<b>Total Restricted Funds</b>	<b>179,562</b>	<b>490,313</b>	<b>(543,412)</b>	<b>(40,430)</b>	<b>86,033</b>

### Designated and Unrestricted Funds

	<b>Balance at 01 June 2015</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balance at 31 May 2016</b>
	£	£	£	£	£
Programmes	102,459	0	(53,463)	(23,670)	<b>25,326</b>
Operations	49,967	0	(33,324)	(16,643)	<b>(0)</b>
<b>Total Designated Funds</b>	<b>152,426</b>	<b>0</b>	<b>(86,787)</b>	<b>(40,313)</b>	<b>25,326</b>
Unrestricted Funds	104,089	299,216	(278,759)	80,743	<b>205,289</b>
<b>Total Unrestricted Funds</b>	<b>256,515</b>	<b>299,216</b>	<b>(365,546)</b>	<b>40,430</b>	<b>230,615</b>
<b>Total Funds</b>	<b>436,077</b>	<b>789,529</b>	<b>(908,959)</b>	<b>0</b>	<b>316,648</b>

Restricted funding is designated to specific projects and must be spent according to the terms of each grant. Funding for the projects is often received part way through a financial year. The balances above represent funds that are restricted to specific expenditure which continues into 2016/17.

Designated funds form part of the unrestricted funds that have been allocated by the management team and the Board of Trustees for particular purposes. The source and purpose of restricted and designated funds is as follows:

#### Programmes

This strand of work enables us to deliver high quality client-led support to children and young people from crisis to stability and onwards into independence. With access to independent advocates linked to specialist lawyers and a programme of youth opportunities, our model addresses young people's wide range of needs and helps shift their focus away from their problems and onto the future.

Support for this work came from: Baring Foundation, BBC Children in Need, Bromley Trust, Brooks Foundation, Brunswick Trust, Comic Relief, DHO, EHRC, Frederick Mulder Foundation, Hollick Family Charitable Trust, Garden Court Chambers, Henry Smith Foundation, J Gibson, Joseph Rowntree Charitable

Trust, Lankelly Chase Foundation, Lloyds Banking Foundation, London Community Foundation, NSPCC, Paul Hamlyn Foundation, Prudential, PWC, Unicef UK.

### **Systemic Change**

This strand of work includes ways of challenging policies that negatively impact children.

Support for this work came from: Esmee Fairbairn Foundation, Legal Education Foundation, London Legal Support Trust.

### **Operations**

We provide our programmes of support through our innovative, community-based offices.

Support for this work came from: JKJ Donation, JP Getty Jnr Charitable Trust, the Taurus Foundation.

### **Business Development**

Esmee Fairbairn Consolidation Fund and Mark Leonard Trust have been supporting our growth, business development, and the merger with CRAE.

### **13. Analysis of Net Assets between Funds**

	2015/16 £ Unrestricted	2015/16 £ Designated	2015/16 £ Restricted	2015/16 £ Total	2014/15 £ Total
Net Assets	205,289	25,326	86,033	316,648	436,077

### **14. Gifts in kind**

The charity was provided office space at no costs by Hodge, Jones and Allen, and GT Stewart Solicitors. It is not practical to quantify the value of such gift in kind.

### **15. Trustees' remuneration, benefits and expenses**

No Trustees received any expenses, remuneration or benefits in this period

### **16. Related party transactions**

There were no related party transactions in this period (2015: no related party transactions)

### **17. Control**

The control of Just for Kids Law rests with the Trustees.