

Company number: 05815338
Charity number: 1121638

Just for Kids Law

Report and financial statements
For the year ended 31 May 2017

Just for Kids Law

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For the year ended 31 May 2017

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Just for Kids Law

Reference and administrative information

For the year ended 31 May 2017

Company number 05815338

Charity number 1121638

**Registered office
and operational
address** Unit 4D Leroy House
436 Essex Road
London
N1 3QP

Country of registration England & Wales

Country of incorporation United Kingdom

Board of Trustees 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
Laura Beth Davies	Trustee and Treasurer
Katie Razzall	Trustee
Brenda Campbell	Trustee
Ronan McCrea	Trustee
Symon Socrates Sentain	Trustee
Paula McLoughlin	Trustee (resigned December 2016)
Anthony David Landes	Trustee
Peter George Gibbs	Trustee
Jennifer Ann Fleming	Trustee
Kathryn Hollingsworth	Trustee (appointed July 2016)

Senior Management Team	Shauneen Lambe	Joint CEO (appointed March 2017)
	Ruth Girardet	Joint CEO (appointed March 2017)
	Aika Stephenson	Legal Director
	Joel Carter	Programmes and Participation Director (appointed May 2017)
	Louise King	Director of CRAE
	Sue Marris	Director of Central Operations (appointed May 2017)
	Arnaud Vervoitte	Managing Director (resigned September 2016)

Bankers HSBC
25 Notting Hill Gate
London
W11 3JJ

Just for Kids Law

Reference and administrative information

For the year ended 31 May 2017

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 2017.

Reference and administrative information set out on page 1 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

Purposes and aims

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.

Achievements and performance

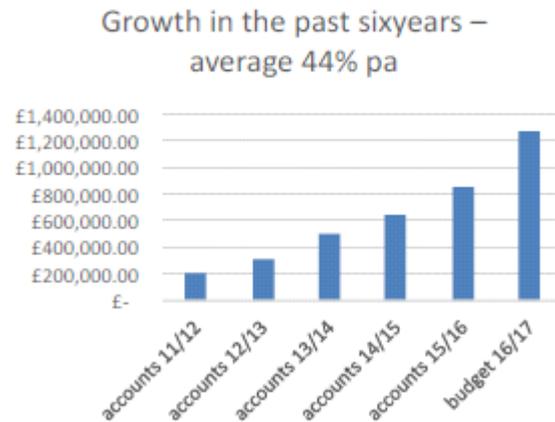
The charity's main activities and who it tries to help are described below. All its charitable activities focus on advancing the rights and needs of children and young people and are undertaken to further Just for Kids Law's charitable purposes for the public benefit.

Just for Kids Law

Trustees' annual report

For the year ended 31 May 2017

This year Just for Kids Law celebrated 10 years of existence, from their experiences of children in criminal courts and a small grant of 15,000 Aika and Shauneen have built an inspirational organisation that worked directly with over 1500 young people this financial year and helped thousands more through their systemic change. Just for Kids Law continues to grow year on year since its inception. This is based on an increase need for our work and our expansion into new geographic areas. We also continue to develop our national campaigns and profile and therefore see increased referrals into the organisation.



Towards the end of the financial year Just for Kids Law received its first criminal legal aid contract from the Legal Aid Agency, enabling the organisation to provide direct representation to young people in criminal proceedings through our holistic model of support. We were also granted funding by Trust for London to provide immigration legal support to our young people in East London. The introduction of these 2 legal strands internally adding to our education, community care and public lawyers, enables the legal team to back up our advocates and fully support the young people in a way that we believe is key to help children and young people achieve their potential.

J, a 15 year old boy, started coming into contact with the criminal justice system after he was removed from his family into the care of the local authority. Given this background J found it difficult to engage in a positive way with the local authority professionals. He was provided little stability, living in multiple placements in 1 year. J developed a positive relationship with the JFKL lawyer representing him in his criminal proceedings. The lawyer worked with him and psychologists and discovered that he had previously undiagnosed ADHD and Autism. J expressed to his JFKL lawyer his frustration with the local authority professionals after the removal from his family. Just for Kids Law provided J with an advocate to assist him with communicating with the local authority. J is now engaging with the local authority in a positive way through his advocate and feels that he can constructively take part in decisions about his care. He had no further contact with the criminal justice system.

Sadly our new legal aid contract meant we said goodbye to our incredibly generous hosts Hodge, Jones and Allen, who had provided us with free accommodation for over three years in central London, fantastic meeting spaces and expert assistance from their excellent lawyers. We are extremely grateful to them for allowing us to be based there for so many years while at the same time being very excited for the first time in the history of the organisation to have an office with a window.

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For the year ended 31 May 2017

We were also very sad to say goodbye to our Managing Director Arnaud Vervoitte who left us to go onto new and equally important work with Inquest. With an internal re-structure we established a new way of working with four senior directors reporting in to the two Joint CEOs.

The Programs of Work

The work programs have continued to develop and as with every year we have increased the number of young people we work with and families we support.

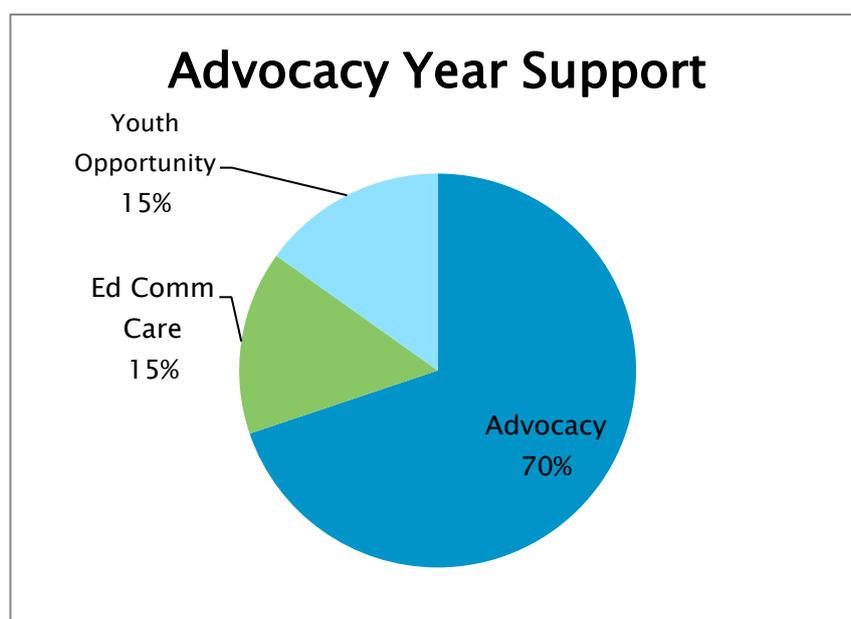
Advocacy Year

As with year 1 of Advocacy Year we were inundated with applications from young graduates wanting to spend a year in the community acting on behalf of under-supported young people

We are extremely grateful to Clifford Chance who have funded an additional advocate to provide this desperately needed support in East London, meaning we were able to recruit 4 trainee advocates for the second year.

While we were sad to say goodbye to our first advocacy year trainees, they all went on to do fantastic things, as we knew they would, and we are really glad that one of the graduates stayed on with us.

Over the first year of Advocacy Year the trainee advocates worked on 330 cases in East London. These are young people with complex issues who would not have got support had Big Lottery not provided this opportunity to expand our reach.



Children's Rights Alliance for England (CRAE)

Following the examination of the UK Government's child rights record by the UN Committee on the Rights of the Child, CRAE has undertaken a considerable amount of work to ensure that the UN's recommendations (the concluding observations) are widely known and the Government takes action on them. We held a parliamentary event with the Children's Commissioner for England and the Equality and Human Rights Commission where the then Children's Minister announced the Government 'Programme of Action' in response to the UN's concerns. We revamped our annual flagship *State of Children's Rights in England* Report to ensure it is more accessible and engaging by working with a new designer and publishing it as a series of thematic briefings rather than one large report. We received excellent feedback on the new format from voluntary sector colleagues and parliamentarians. We also worked with the Department for Education (DfE) to establish a

UNCRC Action Group which is co-chaired by CRAE's Director and a senior civil servant. The Group brings together representatives from all the major children's organisations to work with the Government to take forward its response to the Concluding Observations. CRAE was also funded by the DfE to produce child-friendly versions of the UN's recommendations – one for 7–11 year olds and one for 12–17 year olds. The documents were very well received – the Head of the Children's Rights Division at the Council of Europe said: *"I want to congratulate you on a really excellent job! Developing child friendly information on complex issues is not easy and I really feel that you got it right! I will use this for our future bank of ideas."*

Following our work to support children to submit their own evidence to the UN as part of the UK's examination, we developed a child-led campaign called *Change it!* The project supports children to take action on a key issue important to them and hold the Government to account. The project steering group, made up of 20 children aged 8–19 years of age, chose to focus on the use of bed and breakfast accommodation for children in homeless families. Several steering group members have had personal experience of living in this unsafe and unsanitary accommodation. We worked with children to develop a campaign pack for young activists and we started work on a campaign film in partnership with the steering group.

In May, the UK was examined by the UN Human Rights Council under Universal Periodic Review. This is a unique peer review mechanism of the UN's Human Rights Council through which countries are assessed on how well they are implementing their human rights treaty obligations. CRAE undertook considerable influencing work, including being one of only six UK organisations to be selected to deliver an oral statement at the UN Human Rights Council. As a result of our work a quarter of the 226 recommendations in this cycle are focused on children, compared to 16% in 2012. There were recommendations on the majority of issues we raised on CRC implementation; eliminating child poverty; protecting child refugees; raising the age of criminal responsibility; and reducing use of custody. There were also strong recommendations on access to legal aid for all and safeguarding the Human Rights Act.

Our work on children and the police goes from strength to strength. We established a London Forum on Children and Policing, which brings together a large number of voluntary sector organisations and experts to share information, network and co-ordinate campaigning so, together, we can use a child rights approach to improve the police treatment of children in London. The meetings have been a great success and we have secured many high profile speakers including from the Metropolitan Police Service and the Mayor's Office for Police and Crime. We were delighted that the Mayor's new Police and Crime Plan now has "keeping children and young people safe" as one of the five priorities for policing in London. This was a direct impact of the policy work that CRAE has been doing (both in our own name and through the Forum). We were also pleased that as a result of our influencing work, the National Police Chief Council's new national strategy on police custody committed to using custody for children as a last resort in line with child rights standards.

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Let Us Learn

Let Us Learn continued to reach more young people unable to access higher education. To date Let Us Learn has provided support to over 850 young people.

In 2016–17 Let Us Learn decided to focus much of their energy on their Scholarship campaign, encouraging British Universities to offer scholarships or bursaries to young people from migrant background, who were not refugees or asylum seekers but were unable to take up their places because of government requirement that before getting a student loan they must have over 3 years formal residency. Many young people in Let Us Learn, who have been living in the UK since they were children, have waited years for the government decision to legitimise their status, in the mean time they have been unable to progress with their lives.

In December 2016, with the support of Just for Kids Law's staff baking skills Let Us Learn took to



the London Universities to deliver mince pies to the Deans to ask for scholarships to be made available to Let Us Learners

#MincePieFriday received significant media attention and positive response from many of the Universities. This was just the beginning of the hard work, but after the very successful campaign and positive response and follow up 16 scholarships and bursaries have been set up. Sharon and Arkam, 2 Let Us Learners are now studying at Kings College London through their sanctuary scholarship scheme.

In April 2016, one of the dedicated Let Us Learners (and Just for Kids Law staff member) Ijeoma Datha-Moore stood up in front of 6000 people, including the 2 mayoral candidates for London Sadiq Khan and Zac Goldsmith, and told her story of feeling socially isolated from her peers and unable to progress because of her previously undocumented status. Having told her heartbreaking story and hearing her ambition both candidates committed, in front of the audience that Ijeoma was a Londoner.

Following up on his promise Mayor Sadiq Khan along with funding from a coalition of foundations, set up the Citizenship Integration Initiative within the Greater London Authority. Let Us Learn was seconded to work in the Mayor's office to advance the position of young people who are socially isolated because of their immigration status.

In May 2017 12 young leaders, from Let Us Learn and Advocacy Year, graduated from Just for Kids Law Leadership Programme at City Hall. The graduation was presided over by Baroness Lane Fox of Soho and the graduates and their families heard from Baljeet Sandhu about her inspiring journey from being a child of migrant parents to setting up Miclu (Migrant Children's Legal Unit) to

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For the year ended 31 May 2017

Yale. They also heard from Agnes, one of the young graduates who was yet to take up her place at Manchester University to study astro-physics.

Strategic Litigation

The strategic litigation strand continued to focus on issues that affect a large number of young people in contact with the criminal justice system.

Our **no child in cells campaign** began with an amazing film made for us by Adjust Your Set We began seeking out cases where children had been detained overnight at police stations, against legislation and guidance, the decision to keep children in police cells rather than move them to local authority accommodation seems to be based on a number of different matters; the time of night that the police choose to charge a child, the effort of the local authority duty social worker to find suitable accommodation, the proximity of a secure bed. We are trying to influence best practice and child centred approaches, rather than tick box compliance.

The campaign began taking legal challenges against a number of London Boroughs where children had been detained in police cells overnight. In each case the local authority accepted responsibility and began an investigation into their own internal processes and decision making. This was often followed with the introduction of best practice and the commissioning of training for staff.



We are extremely impressed with the changes and outcomes of this campaign. We hope that other local authorities and police authorities would follow best practice, without the need for litigation and complaints.

Anonymity – We continued to assist legal teams and local authorities working with children charged and convicted of serious offences. The press apply to have the identities of these children made public. The media, who have signed up to many child protection protocols, continue to pursue the identities of these children, knowing that it is not in the child's best interest but because it makes for a better story.

Criminal Records – We continue to seek protection for those who had minor offences recorded against them when they were a child. The case of *G* will be going to the Supreme Court, having won in both the High Court and the Court of Appeal against the government's disclosure regime. We represent *G* in his application to have a caution, that he received at the age of 13 removed from the register to enable him to pursue employment opportunities without fear of disclosure. As Lord Neuberger said in an earlier case 'in a competitive jobs market where an employer was faced with two equally able candidates there was an innate likelihood that the candidate without a prior record would be preferred.'

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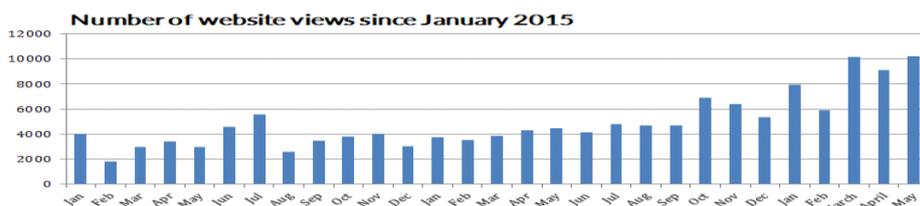
Our work against a lifetime of discrimination from a childhood indiscretion includes working for those who are not convicted or cautioned but have had their behaviour recorded on police national database. Sexting is an offence that only applies to children; adults are allowed to send photographs of their bodies, for children photographing their bodies will be revealed when applying for certain jobs.

Youth Justice Legal Centre

In July 2016 Youth Justice Legal Centre was proud to be chosen as a finalist for the Legal Aid Lawyer of the Year Access to Justice through IT award.

The first ever Youth Justice Summit took place in May 2017, kindly hosted by Allen and Overy and supported by The Inns of Court College of Advocacy, The Law Society, the Bar Standards Board, Corker Binning, GT Stewart Solicitors, Doughty Street Chambers, Garden Court Chambers, Hodge Jones and Allen Solicitors, The Legal Education Foundation, The Criminal Bar Association, Powell Spencers & Partners Solicitors, Allen & Overy and Mishcon de Reya.

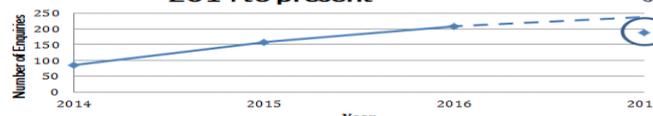
The day was a runaway success, with high profile speakers including senior members of the judiciary and leading human rights lawyers. 100% of attendees who gave feedback said they would recommend the Summit to others *"When I came to the Summit I felt part of a fraternity, it gave me a sense of belonging to a really important movement, which was great when often this job can be frustrating and demoralising"*. This is the beginning of building a community of youth justice lawyers. We have seen 241 enquiries to the YJLC advice line this year with an ever increasing number of people accessing the online legal information.



Since the soft launch of the website in January 2015, www.yjlc.uk has received **over 140,000 hits**

YJLC legal updates are sent to **over 1000 legal and non-legal professionals**, with an average open rate of 35% (this is 15% above the industry average)

Number of Youth Justice Enquiries from 2014 to present



YJLC
Youth Justice Legal Centre

Volunteers

The charity has benefited from over 3,200 hours of volunteer support from over 55 volunteers. The work of volunteers that help Just for Kids Law includes; research and writing both in the legal strands and policy, assisting with events,

Our Work in 2016

HOLISTIC SUPPORT
1,426
CASES



55%
INCREASE
from 2015

150,000
YOUNG PEOPLE
benefitted from just one of our campaigns
Still a child at 17

Beneficiaries of our services

The beneficiaries of our service continue to be under-supported children and young people. Our direct services are provided in London. But our broader beneficiaries are children and young people in England and Wales.

Issues faced by our clients

On average each client has 2 issues



17%
Immigration /
Nationality



21%
Housing/
Homelessness



30%
Health/
Community care
& Family



17%
Financial/
Benefits



24%
Youth
Justice



52%
Education/
Training &
Employment

In 2016–17 Just for Kids Law became the UK arm for Defence for Children International (DCI) is an independent non-governmental organisation set up during the International Year of the Child (1979) to ensure on-going, practical, systematic and concerted international and national action specially directed towards promoting and protecting the rights of the child. DCI's International Secretariat is located in Geneva, Switzerland. It currently has 38 national sections and associated members and a representation at the United Nations Headquarters in New York.



Financial review

The charity continues to see a significant increase in its activities and its funding. At the end of the reporting period the accounts show net income of £125,401 for the year. This is made up of £88,872 restricted funds, committed to project costs, and £36,529 unrestricted funds. The charity is a going concern.

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 £225,000. At the end of the reporting period the charity holds £442,049 total funds, of which £174,755 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 reserves is £267,294.

There were two significant events during the reporting period which affected the financial position of the charity; the need to move out of premises provided in kind to new rented premises, and the award of the Legal Aid Crime Contract. The affect of the former has been offset by two grants (Sigrid Rausing and Paul Hamlyn Growth Fund) and actions have been put in place to mitigate the regulatory requirements and cashflow affects of the latter.

The principal risks and uncertainties facing the charity are reviewed regularly and are contained in the organisation's Risk Register.

The principal funding sources of the charity during the reporting period are trusts and foundations, with a further third of income coming from diverse sources.

Principal 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 diversifying income sources. 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 safe-guarding, 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 in the Finance & Risk Sub-Committee meeting and discussed at every Board Meeting. 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 and children's organisations; cash flow issues arising from delayed LAA 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; failure to meet member and other stakeholder expectations about the work the charity should engage in)

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.

JFK Law is currently funded by a variety of trusts and foundations, and individual donor support. A growing proportion of funding is raised from Legal Aid work. About 75% of JFKL funding is restricted to the delivery of specific programmes set out in our grant agreements. JFK Law has a diversified income base with more than thirty confirmed donors for 2017/18. More than two thirds of our donors agree to funding over several years.

The Board considers that overall it would be prudent to set aside an amount of £225,000 that is made up of the following items:

- Three months salary costs of any staff whose salary is not paid for from restricted funding
- Three months of rent not covered by restricted funding plus any other contractual obligations
- An allowance of £13,000 for unforeseen circumstances (e.g. key staff being ill, an unexpected office move)
- An allowance of £50,000 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.

Plans for the future

At the end of the financial year Just for Kids Law is two-thirds of the way through a three year strategic plan. The commitment to the remainder of that strategic plan and our aims and objectives remains unchanged, and we will start engaging in a consultation on the next strategic plan at the beginning of 2018. In parallel, the Board considered a development strategy for the next year and accepted its key recommendations:

1. **Growth:** Against a background of 40%+ growth over the past six years, JFKL should set a manageable income growth target of no more than 20% year on year. This growth will not be equal in all areas of work, with some programmes (e.g. Advocacy Year) offering more potential for growth, and others (e.g. core costs) where costs should be kept down to a minimum.
2. **Target:** On that basis, an income target of £1.5m should be agreed for 2017/18, rising to an income target of no more than £1.8m in 2018/19 and £2.2m in 2019/20.
3. **Team:** In order to deliver this target, the Fundraising team will need some investment and restructuring
 - A new CEO should have clear deliverables and accountability for income generation, and should be expected to spend at least 50% of their time on development.
 - A new fundraiser should be recruited, with responsibilities for individual & corporate fundraising.
 - The fundraising team should manage the process around reporting, but accountability for reporting back to existing funders should sit with the relevant Programmes team.
4. **Diverse sources of income:** The current over-reliance on Trusts & Foundations as a source of income presents a potential future risk, as relationships come to a natural end and funders look for new organisations to invest in. JFKL should manage this risk and aim to diversify its sources of income, with a proposed spread across Grants & Foundations (70%), Individuals (15%) and Corporates (15%).
5. **Restricted v unrestricted income:** All unrestricted income should be allocated to core costs, until those are covered. Core costs should be restricted to 25% of the overall budget.
6. **Mission:** Some (ongoing) work is required to ensure that the overall mission and narrative of JFKL are appropriate to a more diverse group of potential funders.

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 10 members.

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

Trustees' annual report

For the year ended 31 May 2017

- 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 joint CEOs, Shauneen Lambe and Ruth Girardet, to whom the charity Board of Trustees delegate day-to-day management of the charity. The CEOs manage a Senior Management Team consisting of the Programmes Director, Legal Director, Director of CRAE and Director of Central Operations, 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.

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 on behalf of others

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

Just for Kids Law

Trustees' annual report

For the year ended 31 May 2017

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.

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 £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 May 2017 was 10 (2016 – 10). 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 Board of Trustees' annual report has been approved by the Board of Trustees on 6 December 2017 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

Opinion

We have audited the financial statements of Just For Kids Law (the 'charitable company') for the year ended 31 May 2017 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 2017 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 information and, except to the extent otherwise explicitly stated in our report, we do not express

Independent auditor's report

To the members of

Just for Kids Law

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

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

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.

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

Independent auditor's report

To the members of

Just for Kids Law

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.

Noelia Serrano (Senior statutory auditor)

Date: 4 January 2018

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

Just for Kids Law

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

For the year ended 31 May 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
Income from:							
Donations and legacies	2	237,533	-	237,533	264,654	-	264,654
Charitable activities							
Legal	3	46,289	236,199	282,488	-	130,055	130,055
Programmes	3	-	519,467	519,467	-	222,999	222,999
Policy	3	-	210,449	210,449	-	137,259	137,259
Other	4	36,625	-	36,625	32,826	-	32,826
Investments	5	1,197	-	1,197	1,736	-	1,736
Total income		321,644	966,115	1,287,759	299,216	490,313	789,529
Expenditure on:							
Raising funds	6	17,247	-	17,247	17,996	-	17,996
Charitable activities							
Legal	6	149,861	224,828	374,689	170,580	146,127	316,707
Programmes	6	102,205	471,539	573,744	87,229	278,921	366,150
Policy	6	15,802	180,876	196,678	89,741	118,364	208,105
Total expenditure		285,115	877,243	1,162,358	365,546	543,412	908,958
Net income / (expenditure) for the year	7	36,529	88,872	125,401	(66,330)	(53,099)	(119,429)
Transfers between funds		150	(150)	-	40,430	(40,430)	-
Net movement in funds		36,679	88,722	125,401	(25,900)	(93,529)	(119,429)
Reconciliation of funds:							
Total funds brought forward		230,615	86,033	316,648	256,515	179,562	436,077
Total funds carried forward		267,294	174,755	442,049	230,615	86,033	316,648

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**Balance sheet**

Company no. 5815338

As at 31 May 2017

	Note	£	2017 £	£	2016 £
Fixed assets:					
Tangible assets	12		<u>2,023</u>		<u>-</u>
			2,023		-
Current assets:					
Debtors	13	86,529		63,660	
Cash at bank and in hand		<u>607,068</u>		<u>416,363</u>	
		693,597		480,023	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>253,571</u>		<u>163,375</u>	
Net current assets			<u>440,026</u>		<u>316,648</u>
Total net assets			<u>442,049</u>		<u>316,648</u>
The funds of the charity:	17				
Restricted income funds			174,755		86,033
Unrestricted income funds:					
Designated funds		59,308		25,326	
General funds		<u>207,986</u>		<u>205,289</u>	
Total unrestricted funds			<u>267,294</u>		<u>230,615</u>
Total charity funds			<u>442,049</u>		<u>316,648</u>

Approved by the trustees on 6 December 2017 and signed on their behalf by

Carolyn Regan
Chair of the Board of Trustees

Just for Kids Law

Statement of cash flows

For the year ended 31 May 2017

	Note	2017 £	£	2016 £	£
Cash flows from operating activities					
Net cash provided by operating activities	18		192,194		60,048
Cash flows from investing activities:					
Dividends, interest and rents from investments		1,209		1,736	
Purchase of fixed assets		(2,698)		-	
Net cash (used in) / provided by investing activities			<u>(1,489)</u>		<u>1,736</u>
Change in cash and cash equivalents in the year			190,705		61,784
Cash and cash equivalents at the beginning of the year			<u>416,363</u>		<u>354,579</u>
Cash and cash equivalents at the end of the year	19		<u><u>607,068</u></u>		<u><u>416,363</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 | 2% |
| ● Legal | 32% |
| ● Programmes | 49% |
| ● Policy | 17% |

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 | 2% |
| ● Legal | 32% |
| ● Programmes | 49% |
| ● Policy | 17% |

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.

Just for Kids Law

Notes to the financial statements

For the year ended 31 May 2017

2 Income from donations and legacies

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Donations	213,557	-	213,557	264,654
Donated services	23,976	-	23,976	-
	<u>237,533</u>	<u>-</u>	<u>237,533</u>	<u>264,654</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Allen and Overy	-	5,000	5,000	-
Brooks Foundation	-	5,000	5,000	-
Horne Foundation	-	25,000	25,000	-
Esmee Fairbairn Foundation	30,000	-	30,000	30,000
Legal Education Foundation (including Justice First)	-	135,079	135,079	44,251
Garden Court Chambers	-	1,800	1,800	1,074
Trust for London	-	1,178	1,178	-
Comic Relief legal Development (Other)	-	36,112	36,112	34,780
Development (Other)	-	27,030	27,030	19,950
Case work and LAA	16,289	-	16,289	-
	<u>46,289</u>	<u>236,199</u>	<u>282,488</u>	<u>130,055</u>
Sub-total for Legal	46,289	236,199	282,488	130,055
BBC Children in Need	-	41,593	41,593	37,158
Big Lottery Fund	-	155,326	155,326	-
Brooks Foundation	-	20,000	20,000	-
Charles Hayward Foundation	-	6,667	6,667	-
Frederick Mulder	-	6,036	6,036	23,964
Garden Court Chambers	-	4,926	4,926	-
Henry Smith Foundation	-	26,000	26,000	25,500
Hollick Family Charitable Trust	-	10,000	10,000	10,000
John Ellerman	-	25,000	25,000	-
KPMG Foundation	-	22,000	22,000	-
Lloyds Banking Foundation	-	25,799	25,799	-
Lloyds TSB	-	-	-	17,951
London Communities Fund	-	-	-	10,541
Paul Hamlyn SOI	-	50,000	50,000	25,000
Prudential	-	-	-	1,000
PWC	-	-	-	3,240
Simmons and Simmons	-	7,500	7,500	-
Society of Raggamuffins	-	-	-	670
The Grace Trust	-	-	-	1,496
The London Community Foundation	-	4,392	4,392	-
Trust for London	-	3,860	3,860	-
Unbound Philanthropy	-	52,209	52,209	3,769
Education funds and one-off grants	-	13,558	13,558	31,907
Hardship fund	-	2,865	2,865	-
Development (Other)	-	41,736	41,736	30,803
	<u>-</u>	<u>519,467</u>	<u>519,467</u>	<u>222,999</u>
Sub-total for Programmes	-	519,467	519,467	222,999

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Baring Foundation	-	49,209	49,209	1,526
Comic Relief policy	-	64,754	64,754	-
EHRC	-	-	-	10,978
Joseph Rowntree Charitable Trust	-	7,500	7,500	-
Lankelly Chase	-	-	-	47,992
NSPCC	-	15,000	15,000	-
Paul Hamlyn Foundation	-	-	-	56,895
The Bromley Trust	-	22,500	22,500	-
Trust for London	-	32,816	32,816	9,041
UNICEF UK	-	4,000	4,000	-
Development (Other)	-	14,670	14,670	10,827
Sub-total for Policy	-	210,449	210,449	137,259
Total income from charitable activities	46,289	966,115	1,012,404	490,313

4 Income from other activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Events and sponsorships	36,625	-	36,625	32,826
	36,625	-	36,625	32,826

5 Income from investments

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Bank interest receivable	1,197	-	1,197	1,736
	1,197	-	1,197	1,736

Just for Kids Law

Notes to the financial statements

For the year ended 31 May 2017

6 Analysis of expenditure

	Charitable activities					Governance costs £	Support costs £	2017 Total £	2016 Total £
	Raising funds £	Legal £	Programmes £	Policy £					
Staff costs (Note 8)	12,400	191,875	357,677	115,303	-	174,200	851,455	699,818	
Other staff costs	-	-	-	-	-	19,627	19,627	21,899	
Client support	-	664	27,424	3,309	-	1,153	32,549	39,112	
Consultancy	-	57,340	11,600	375	-	-	69,315	7,783	
Insurance	-	-	-	-	-	5,538	5,538	3,076	
Promotion	-	8,003	341	9,975	-	757	19,076	5,575	
Legal fees	-	2,156	-	-	-	4,924	7,080	4,303	
Audit and accountancy	-	-	-	-	12,100	-	12,100	7,304	
Governance	-	-	-	-	426	-	426	2,434	
Premises costs	-	1,110	8,000	-	-	45,321	54,431	11,176	
Office costs	-	3,289	5,776	5,358	-	57,864	72,287	56,753	
Other costs	-	4,954	1,688	7,085	-	2,384	16,111	44,667	
Subscriptions	-	-	-	-	-	1,688	1,688	4,157	
Depreciation	-	-	-	-	-	675	675	-	
	12,400	269,391	412,505	141,406	12,526	314,130	1,162,358	908,058	
Support costs	4,661	101,261	155,056	53,153	-	(314,130)	-	-	
Governance costs	186	4,038	6,183	2,119	(12,526)	-	-	-	
Total expenditure 2017	17,247	374,689	573,744	196,678	-	-	1,162,358	908,058	
Total expenditure 2016	17,996	316,707	366,150	208,105	-	-	-	-	

Of the total expenditure, £285,115 was unrestricted (2016: £365,546) and £877,243 was restricted (2016: £543,412).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2017 £	2016 £
Depreciation	675	–
Interest payable	624	–
Auditors' remuneration (excluding VAT):		
Audit	6,000	–
Other services	1,900	3,000
	<u>1,900</u>	<u>3,000</u>

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

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	763,853	629,368
Social security costs	59,562	47,409
Employer's contribution to defined contribution pension schemes	28,040	23,041
	<u>851,455</u>	<u>699,818</u>

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

	2017 No.	2016 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 £157,663 (2016: £168,520).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

During the year, £nil trustee expenses were reimbursed (2016: £nil).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 34.6 (2016: 27.3).

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

	2017 No.	2016 No.
Raising funds	0.5	0.9
Legal	9.8	8.2
Programmes	12.2	8.2
Policy	2.8	2.7
Support	9.3	7.3
	<u>34.6</u>	<u>27.3</u>

10 Related party transactions

There are no related party transactions to disclose for 2017 (2016: none).

During the year, trustees in aggregate donated unrestricted funds of £2,500 (2016:£nil).

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 £
Cost or valuation		
At the start of the year	2,263	2,263
Additions in year	2,698	2,698
	<hr/>	<hr/>
At the end of the year	4,961	4,961
	<hr/>	<hr/>
Depreciation		
At the start of the year	2,263	2,263
Charge for the year	675	675
	<hr/>	<hr/>
At the end of the year	2,938	2,938
	<hr/>	<hr/>
Net book value		
At the end of the year	2,023	2,023
	<hr/> <hr/>	<hr/> <hr/>
At the start of the year	-	-
	<hr/> <hr/>	<hr/> <hr/>

All of the above assets are used for charitable purposes.

13 Debtors

	2017 £	2016 £
Trade debtors	36,691	9,528
Other debtors	9,722	54,132
Accrued income	40,116	-
	<hr/>	<hr/>
	86,529	63,660
	<hr/> <hr/>	<hr/> <hr/>

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

	2017 £	2016 £
Trade creditors	10,846	-
Taxation and social security	3,967	15,816
Other creditors	36,512	19,867
Deferred income	202,246	127,692
	<hr/>	<hr/>
	253,571	163,375
	<hr/> <hr/>	<hr/> <hr/>

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.

	2017 £	2016 £
Balance at the beginning of the year	127,692	–
Amount released to income in the year	(127,692)	–
Amount deferred in the year	202,246	127,692
	<u>202,246</u>	<u>127,692</u>
Balance at the end of the year	<u>202,246</u>	<u>127,692</u>

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,938	–	–	2,938
Net current assets	205,048	59,308	174,755	439,111
Net assets at 31 May 2017	<u>207,986</u>	<u>59,308</u>	<u>174,755</u>	<u>442,049</u>

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	205,289	25,326	86,033	316,648
Net assets at 31 May 2016	<u>205,289</u>	<u>25,326</u>	<u>86,033</u>	<u>316,648</u>

17a Movements in funds (current year)

	At 1 June 2016 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2017 £
Restricted funds:					
Legal					
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	-	1,800	-	-	1,800
Comic Relief legal	-	1,178	(1,179)	1	-
Development (other)	-	36,112	(36,100)	(12)	-
	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>
Programmes					
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>
Policy					
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>
Total restricted funds	<u>86,033</u>	<u>966,115</u>	<u>(877,243)</u>	<u>(150)</u>	<u>174,755</u>

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

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

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 1 June 2015 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2016 £
Restricted funds:					
Legal					
Esmee Fairbairn Foundation	490	30,000	(31,344)	854	-
Comic Relief	293	34,780	(35,041)	(32)	-
The JP Getty Jnr Charitable Trust	14,467	-	(14,467)	-	-
Legal Education Foundation	2,234	44,251	(44,251)	(2,234)	-
Network For Social Change	2,867	-	-	(2,867)	-
Garden Court Chamber	-	1,074	(1,074)	-	-
Development (other)	14,645	19,950	(19,950)	-	14,645
	34,996	130,055	(146,127)	(4,279)	14,645
Programmes					
BBC Children in Need	200	37,158	(37,158)	(200)	-
Awards For All	201	-	-	(201)	-
Dispossessed Fund	3,026	-	(3,113)	87	-
Hollick Family Charitable Trust	117	10,000	(9,993)	(124)	-
Charities Trust	1,384	-	-	(1,384)	-
Lloyds TSB	-	17,951	(17,951)	-	-
London Communities Fund	12,380	10,541	(22,174)	(747)	-
Paul Hamlyn SOI	-	25,000	(25,407)	407	-
Prudential	-	1,000	(1,002)	2	-
PWC	-	3,240	(3,265)	25	-
The Grace Fund	3,431	1,496	-	(4,927)	-
Society of Raggamuffins	-	670	(478)	(192)	-
Frederick Mulder	20,957	23,964	(23,964)	-	20,957
The Reel Fund	1,282	-	-	(1,282)	-
Team London	359	-	-	(359)	-
The Tudor Trust	42,132	-	(41,602)	(530)	-
Unbound Philanthropy	-	3,769	(3,769)	-	-
Westminster YOT	990	-	-	(990)	-
Women of the year	9,731	-	(7,755)	(1,976)	-
Henry Smith Foundation	12,942	25,500	(25,509)	9	12,942
Emmanuel's Education Fund	-	24,977	(24,977)	-	-
Mistura's Fund	-	6,930	-	-	6,930
Development (other)	22,611	30,803	(30,803)	-	22,611
	131,743	222,999	(278,921)	(12,382)	63,440
Policy					
Baring Foundation	-	1,526	(1,526)	-	-
Lankelly Chase	-	47,992	(29,097)	(18,895)	-
Paul Hamlyn Foundation	-	56,895	(56,895)	-	-
EHRC	-	10,978	(10,978)	-	-
Trust for London	4,873	9,041	(9,041)	(4,873)	-
Development (other)	7,948	10,827	(10,827)	-	7,948
	12,821	137,259	(118,364)	(23,768)	7,948
Total restricted funds	179,560	490,313	(543,412)	(40,429)	86,033

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

	At 1 June 2015 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2016 £
Unrestricted funds:					
Designated funds:					
JG Donation	102,459	–	(53,463)	(23,670)	25,326
Operations	49,967	–	(33,324)	(16,643)	–
Total designated funds	152,426	–	(86,787)	(40,313)	25,326
General funds	104,089	299,216	(278,759)	80,743	205,289
Total unrestricted funds	256,515	299,216	(365,546)	40,430	230,615
Total funds	436,075	789,529	(908,958)	1	316,648

Purposes of restricted funds

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.

Horne Foundation– Towards our work on education.

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

Trust For London – Funding for our immigration work.

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

J P Getty Jnr Charitable Trust – Contribution towards the salary costs of Education and Community Care Legal Support, as well as paralegal salary costs.

Programmes

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

Big Lottery Fund – 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.

Fredrick Mulder – Funding towards youth advocacy in North London.

Purposes of restricted funds (continued)

Garden Court Chambers–Funding towards Youth Ambassadors. They also contributed a one–off grant to the Youth Justice Summit.

Henry Smith Foundation – Funding towards the youth advocacy project.

Hollick Family Charitable Trust – Funding as a contribution to core funding.

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.

Simmons and Simmons – Funding to support Advocacy Year.

The London Community Foundation – Funding towards youth advocacy, especially helping young people with experience of gangs.

Trust For London– Funding to support the secondment of one of the Let Us Learn project workers, who is currently in the GLA.

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

Prudential – Funding to support the core costs of running the programmes' charitable activities.

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

Policy

Baring Foundation – Funding to support projects to skill up the voluntary sector, to use childrens' rights to achieve change for children.

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

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 UK – 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.

Lankelly Chase – Funding towards the Just Children campaign, focusing on youth justice.

Purposes of restricted funds (continued)

Paul Hamlyn Foundation – enabling children to submit their own report to the UN Committee on the Rights of the Child, as part of the UK examination.

EHRC – Facilitating involvement of civil society organisations working for children in the United Nations Committee on the Rights of the Child, specifically their examination of the UK. This includes supporting children giving oral evidence to the UN.

Development (other)

Esmee Fairbairn Foundation Consolidation – Funding towards strategic litigation and an additional sum to cover the costs of merging with another organisation, CRAE.

Mark Leonard – Funding towards core operation costs, including an additional sum for establishing a new website.

The breakdown of development funds for 2017 and 2016 was as follows:

	At 1 June 2016 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 May 2017 £
Esmee Fairbairn Foundation	-	10,170	-	-	10,170
Mark Leonard Trust	45,202	73,266	(73,225)	-	45,243
	<u>45,202</u>	<u>83,436</u>	<u>(73,225)</u>	<u>-</u>	<u>55,413</u>

Purposes of designated funds

JG Donation – Donation set aside for core costs, traditionally the salary of the Director.

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

	2017 £	2016 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	125,401	(119,429)
Depreciation charges	675	-
Dividends, interest and rent from investments	(1,209)	(1,736)
(Increase)/decrease in debtors	(22,869)	33,913
Increase in creditors	90,196	147,300
Net cash provided by operating activities	192,194	60,048

19 Analysis of cash and cash equivalents

	At 1 June 2016 £	Cash flows £	At 31 May 2017 £
Cash at bank and in hand	416,363	190,705	607,068
Total cash and cash equivalents	416,363	190,705	607,068

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 2017 £	2016 £
Less than one year	21,984	6,000
One to five years	2,000	2,000
	<u>23,984</u>	<u>8,000</u>

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 £1.