

COMPANY REGISTRATION NUMBER: SC047818
CHARITY REGISTRATION NUMBER: CS003061

JustRight Scotland
Financial Statements
31 March 2023

NELSON GILMOUR SMITH
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

JustRight Scotland

Financial Statements

Year ended 31 March 2023

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JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements of the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of 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).

Reference and administrative details

JustRight Scotland is registered as a Scottish Charitable Incorporated Organisation (SC04 7818).

The charity's principal office address is:

1/1 Libertas House
39 St Vincent Place
Glasgow
G1 2ER

The charity's Trustees on the date this report was approved, or who served at any time during the reporting period, were:

- F Alibhai (appointed 9 February 2022)
- E Anderson (Treasurer)
- M Babjak
- S Cheney (appointed 9 February 2022)
- M Fletcher (Vice Chair)
- Z Frediani (appointed 9 February 2022)
- S Gluckstein (appointed 9 February 2022)
- D Hanlon (resigned 6 December 2022)
- K Jones
- A Joy
- C McKay (Chair)
- L Reynolds (resigned 2 October 2023)
- A Rickard (appointed 9 February 2022)
- A Passcuran (appointed 9 February 2022)

Day-to-day management of the charity is delegated to the Executive team. The names of Executive team members who served during the reporting period, and on the date the report was approved are:

- E Hutton (from 1 June 2022)
- K Thomson (resigned 31 December 2022)
- J Ang
- A Sirel
- J Cook
- D Evans (interim from April 2023)

Other relevant organisations and persons providing banking services or professional advice to the charity are:

Frank Walker – accountant and previously auditor
2 Woodside Pl, Glasgow G3 7QF

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Eric Millar – VAT consultant
12 North Green, The Green, Spittalfield Perthshire, Scotland PH1 4JT

Worknest – Employment Solicitors
12 North Green, The Green, Spittalfield, Perthshire, Scotland PH1 4JT

The Legal Defence Union – Employment Solicitors
Walkend, Aldbar, Brechin, Angus, DD9 6SW

Burness Paull – Advice in connection with corporate structures and governance
50 Lothian Road, Festival Square, Edinburgh, EH3 9WJ

The Cooperative Bank
p.l.c., P.O. Box 101, 1 Balloon Street, Manchester M60 4EP

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Year ended 31 March 2023

Structure, Governance and Management

JustRight Scotland SCIO

JustRight Scotland is registered as a Scottish Charitable Incorporated Organisation (SC04 7818), governed by a SCIO constitution. The organisation constitutes a company limited by guarantee, as defined by the Companies Act 2006.

JustRight Scotland LLP

In order to meet JustRight Scotland SCIO's charitable purposes to operate as a law centre, we provide our legal services through a limited liability partnership, JustRight Scotland LLP, which trades as JustRight Scotland (SO305962). During the financial year 2022-23, Barbara Bolton replaced Kirsty Thomson to join Andrew Sirel as Partners and sole members of JustRight Scotland LLP. This firm has been authorised to act as solicitors by the Law Society of Scotland (Registered No 53703). The relationship between the SCIO and the LLP is set out in a Service Level Agreement entered into on 18 April 2019.

The LLP Partners prepare separate financial accounts for JustRight Scotland LLP, which are filed annually with Companies House and these should be read in conjunction with the accounts prepared for JustRight Scotland SCIO.

JRS Knowhow Ltd (trading as JRS Knowhow)

JRS Knowhow is a wholly owned subsidiary of JustRight Scotland, incorporated as a Company Limited by Shares on 17 February 2021. It is controlled by a Board of Directors, the majority of whom are also Trustees of JustRight Scotland.

Trustee recruitment and appointment

The Board of Trustees has approved a formal policy for the recruitment, appointment and annual evaluation of the performance of Trustees and the Board. No external organisations are allowed to appoint Trustees to our Board.

In December 2022, six new Trustees were appointed following an open recruitment exercise, to ensure we have skills required to support us in our next phase of development.

Governance and management

The charity's Board of Trustees meets quarterly. Three Committees of the Board meet at least once prior to each full Board meeting – an Audit, Finance and Risk Committee, a Human Resources Committee, and a Policy, Strategy and Communications Committee. Each Committee has defined Terms of Reference and a nominated Chair. At each full Board meeting, Committee Chairs prepare and present a report on key items within their remit including recommendations for Board approval, and items for information.

The charity's Executive team consisted of the following senior members of staff during 2022-23:

- Emma Hutton, Chief Executive Officer
- Kirsty Thomson, Managing Director and Partner (resigned December 2022)
- Jennifer Ang, Director of Policy and Development
- Andrew Sirel, Legal Director and Partner
- Barbara Bolton, Legal Director and Partner (appointed January 2023)
- Jennifer Cook, Head of Operations

The Executive, working collectively, managed the operations of the charity throughout the year. They

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

met regularly to review operational matters, make operational decisions and identify any key risks to be escalated to the Board. They prepared Executive reports for each Board Committee, and for each full Board meeting.

Emma Hutton took up post as the charity's first Chief Executive Officer on 1 June 2022. Her appointment followed an open recruitment exercise in 2021-22 and reflected the Board's recognition that the charity had reached a size and stage where the Executive required senior leadership and management. Changes to the organisation's Scheme of Delegation and other governance arrangements were made to reflect the introduction of the CEO post.

Relationships with related parties

The charity has a service level agreement with the Limited Liability Partnership through which its regulated legal services are delivered.

The charity appoints Trustees to act as Directors on the Board of its subsidiary enterprise, JRS Knowhow. It also seconds one of its senior executives to provide management oversight to the enterprise, with costs charged back to the charity.

The charity cooperates with a wide range of other charities and organisations in the pursuit of our charitable objectives. Our key partners are:

- Aberlour Child Care Trust
- Amnesty International in Scotland
- Anti-Trafficking Monitoring Group
- Clan Childlaw
- COSLA
- Equality Network
- Inclusion Scotland
- Human Rights Consortium Scotland
- Kids in Need of Defence UK
- Rape Crisis Scotland
- Robertson Trust
- Scottish Refugee Council
- Scottish Women's Aid
- Shelter Scotland
- Trafficking Awareness Raising Alliance
- University of Edinburgh Law School
- University of Glasgow Law School
- University of Strathclyde Law Clinic

We are also a member of the Scottish Association of Law Centres and the Human Rights Consortium Scotland, with whom we develop joint briefings, policy submissions and communications campaigns.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Objectives

JustRight Scotland is a charity founded by human rights lawyers. Set up in 2017, we use the law to defend and extend people's rights. We provide direct legal advice to people who would otherwise struggle to access justice. We work with legal and non-legal partners to develop models of collaborative social justice.

Our governing document sets out our legal purposes in full. In summary, we exist to:

- advance human rights for those who face barriers to access to justice
- promote equality and diversity for those who experience inequality, discrimination and human rights abuses
- advance citizenship and community development for those who experience inequality, discrimination and human rights; and
- advance education.

The issues we are seeking to tackle over the longer term are:

- gaps in the availability of specialist legal advice where people's human rights are being breached, and/or they are experiencing inequality and discrimination
- a general lack of clear, straightforward, accessible information about human rights and equality, which contributes to people not understanding or having confidence in accessing their rights
- the need for systematic and widespread changes to laws and policies to better protect everyone's human rights and equality; and
- the need to safeguard the legal protections that currently exist for people's rights and equality.

Our Strategic Plan for 2020-23 sets out our five strategic aims for this period:

1. Increase access to justice
2. Empower people to secure their human rights
3. Use evidence and lived experience to create positive change
4. Inspire collaborations for social justice
5. Build agile solutions and long-term sustainability

Our ongoing strategies for achieving these aims and objectives are:

- providing specialist legal advice and representation
 - widening access to early legal advice through helplines, surgeries and advocacy
 - increasing capacity in civil society by providing second-tier advice and legal consultancy to other third sector organisations
 - raising awareness of human rights through public legal education, professional training, and publishing free digital resources
 - engaging with and empowering people with lived experience to inform our work
 - collaborating with networks of like-minded people and organisations to build effective campaigns for change
 - contributing to policy and research at a local, national and international level
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Year ended 31 March 2023

- investing in our core organisational functions
- developing our team including creating opportunities for the next generation of social justice lawyers; and
- developing our financial resilience and diversifying our income sources

Our short-term aims for the year 2022-23 were to:

1. Use our models of free legal advice provision – surgeries, helplines, web resources, and representation – flexibly to meet the demands of our client groups, with accessibility at its core, and in a manner that responds to urgent need as it arises.
2. Play a leading role in civil society and the legal sector in the incorporation of the international human rights treaties into Scots law, and their subsequent implementation.
3. Continue to collaborate to defend existing human rights laws from regressive repeal or reform.
4. Support our JustCitizens panel of people with lived experience to work in areas of priority importance to them.
5. Review our approach to working with people with lived experience to generate improvements in our practice.
6. Develop an improved monitoring, evaluation and learning framework for our work as a whole.
7. Provide appropriate governance and management oversight to our social enterprise to ensure its profitability and quality of service delivery
8. Invest in and strengthen our financial management and wider operating systems, structures, processes to better support existing and future growth in our frontline services.
9. Consolidate our financial and funding position for the financial years 23-24 and 24-25.

During 2022-23, we monitored and evaluated our work on an individual service and project basis. Details of outputs and impact for each aspect of our work are provided below. During this period, we also continued work to develop and strengthen our approach to organisation-wide monitoring, evaluation and learning which had begun in 2021-22. We finalised a Theory of Change and began testing new methods to collect and analyse monitoring and evaluation data for the longer term.

Activities

During 2022-23, we continued to operate four centres of legal excellence.

Scottish Anti-Trafficking and Exploitation Centre (SATEC)

SATEC is the only specialist legal project in Scotland that provides direct legal advice and representation to adult and child survivors of trafficking and exploitation in Scotland regardless of nationality, gender, type of exploitation and geographical location. SATEC is also committed to increasing and enhancing legal education in Scotland and beyond, to improve responses to victim-survivors of trafficking.

In 2022-23, SATEC:

- Provided free legal information, advice and representation to survivors of human trafficking and exploitation across Scotland. The team provided 41 one-off legal advice appointments and directly represented 60 clients on 102 legal matters relating to asylum and immigration,
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age assessment, compensation, damages for unlawful detention, domestic abuse, refugee settlement, family reunion and employment law/advocacy. Types of exploitation experienced included labour, labour through forced criminality (drug transporting, cannabis cultivation, cuckooing, unlawful working), sexual exploitation, and domestic servitude.

- Expanded range of partnerships with referral agencies to now include Trafficking Awareness Raising Alliance (TARA), Migrant Help, Shakti Women's Aid, Amma Birthing Partners, Edinburgh Social Work, Aberdeen Social Work, and Justice and Care.
- Produced a "Know your Rights" factsheet for victim-survivors on permission to work
- Delivered a Peer Support programme as part of our focus on long term outcomes for victim-survivors of trafficking in Scotland, where survivors further along in their integration and recovery journey provided survivors starting this journey with advice, information, guidance and inspiration.
- Took part in the Anti-Trafficking Monitoring Group (ATMG) which is a coalition established to monitor the UK's implementation of European anti-trafficking legislation.
- Continued to collaborate with Glasgow City Council to develop and provide training on the Home Office pilot project to devolve decision making for child victims of human trafficking and exploitation. Work included face-to-face training as well as recorded training.
- Took part in the Scottish Parliament Cross Party Group on Human Trafficking including providing bespoke input/awareness raising session to the group on the impact of (the then) Nationality and Borders Bill on victims of trafficking and Scotland's efforts to tackle human trafficking.
- Hosted the Workers Support Centre for a six month period including providing further free legal advice and advocacy to 29 individuals on Seasonal Worker Visa/seeking to enter the UK on Seasonal Worker Visa, who were at risk of exploitation.
- Began exploring collaborative work with HMP Barlinnie on training staff, provision of second-tier advice, and establishing referral routes to legal surgeries, for victims of trafficking who are incarcerated.

Scottish Refugee and Migrant Centre (SRMC)

Our Scottish Refugee and Migrant Centre delivers collaborative projects supporting migrant children and young people, migrant women affected by violence, migrants at risk of destitution, and people seeking family reunion. During 2022-23, the Centre also responded to meet the needs of people fleeing the war in Ukraine.

In 2022-23, the SRMC:

- Provided specialist legal representation to over 220 migrant children and young people, women affected by violence, destitute migrants, and EEA nationals. Our SRMC team represented with 88 new individuals during the financial year, opening 120 separate legal files.
 - Operated a free to use immigration and asylum 2nd tier advice, which fielded 119 calls covering 166 different pieces of advice.
 - Delivered 22 full-day training sessions to statutory services and third sector organisations on various topics related to the rights and entitlements of migrants.
 - Brought a successful landmark human rights case – *Jasim v Scottish Ministers* – which found
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Scottish educational funding rules to violate the European Convention on Human Rights. Worked with the 'Our Grades Not Visas' campaign with Maryhill Integration Network to maximise the impact of the case, resulting in hundreds of young people in Scotland now having access to free tuition.

- Operated Ukraine Advice Scotland – our Scottish Government-funded email and telephone advice hub for Ukrainians seeking safety in Scotland. This service gave advice to approximately 2000 people through the financial year.
- Continued our collaboration with the Scottish Guardianship Service, with whom we represent unaccompanied asylum-seeking children and child victims of trafficking.
- Continued as the Scottish hub for Kids in Need of Defense UK, where we worked with the pro bono lawyers at global law firms Dentons, Eversheds and DLA Piper to make immigration/nationality applications for children in care.
- Operated a partnership with DLA Piper where we provided expert supervision to their pro bono lawyers representing 9 Afghan families seeking reunification, after the fall of Afghanistan to the Taliban.
- Began work with Glasgow City Council to bring operate a pilot to make systemic change in how migrant children in care have their immigration and nationality needs met.
- Worked with the Scottish Refugee Council on the impacts of the Nationality & Borders Bill on matters within the devolved competence of the Scottish Parliament, and using a legal Opinion we instructed to advocate for mitigations against the rights-regressive aspects of the Bill.
- Rolled out a programme of free information sessions to grassroots and community organisations, and the people they support, which covered issues like access to education, the right to work, the impact of the Nationality & Borders Act 2022, and other rights-based sessions.
- Contributed to various Scottish Government working groups, strategy groups and advisory groups on matters including child trafficking, the Ukraine conflict, and the Human Rights (Scotland) Bill.

Scottish Women's Rights Centre (SWRC)

The SWRC is a collaboration between JustRight Scotland, Rape Crisis Scotland and the University of Strathclyde Law Clinic. It works with women who have been affected by abuse and violence in Scotland with the aim of improving their access to justice and experience of the justice system.

In 2022-23, the SWRC:

- Provided free legal information, advice and representation to women survivors of gender-based violence. We provided 79 one-off legal surgery appointments online. Our SWRC advocacy workers triaged 483 calls on the helpline and the legal team followed up with 110 people through legal call-backs. We also directly represented 25 clients. We provided advice and representation to women who had experienced various forms of gender based violence including; domestic abuse, sexual assault and stalking and on legal matters including; asylum and immigration, judicial review, civil damages, child contact, data protection legislation and protective orders.
 - Provided a dedicated weekly immigration advice surgery, staffed by solicitors from SRMC/JRS with expertise in immigration law, with 36 women receiving advice.
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- Delivered approved two-day training for 77 attendees across five sessions on Domestic Abuse and the Law and on developing trauma informed legal practice.
- Published a list of solicitors who have completed our 2 Day Domestic Abuse training, on our website, to form our Solicitor Signposting Network. There are currently 58 members of the signposting network.
- Developing a Pro-Bono Solicitor Network from our Signposting Network. Developing the program for recruitment of a network of pro-bono solicitors to staff an additional evening helpline, increasing capacity and access to justice.
- Contributed to policy work and research on: legal aid and cost of living crisis hosting roundtable with the profession, and responded to; the Witchcraft Convictions (Pardon) Bill, Domestic Abuse (Protection) (Scotland) Bill, violence against women and Safe Access Zones and , Police Complaints, Investigations and Misconduct consultations, using experiences of women contacting the centre to help inform this.
- Produced the following legal guides and resources: factsheet on Forced Marriage, Defamation blog, Factsheet on Making A Disclosure of Abuse on Social Media, 3 guides on Housing Rights in domestic abuse, stalking and sexual abuse situations, and materials from our Rosa project: Revenge Porn guide and Sexual Misconduct on Campus and Rape Culture in Education blogs. Published Brexit Factsheets and social media video, translated into French, Italian, Polish, Portuguese, Romanian, Sloak and Spanish and 'No Recourse to Public Funds' Factsheet, translated into Faris, French, Spanish, Urdu and Arabic.
- The SWRC redeveloped and launched a dedicated website to reflect changes in information needs and improve accessibility, in December 2022. Concluded the RISE project – Rights, Information, Support and Empowerment - to improve access to SWRC services for women survivors of gender-based violence who are involved in selling or exchanging sex. The SWRC has been embedding learning from the RISE project during this reporting period by working in collaboration with SATEC, Tara and Roots Out project on a pilot drop in service for Romanian women who are selling or exchanging sex in Glasgow. The SWRC will provide in person legal surgery appointments.
- Working in collaboration with JRS Knowhow on a project to deliver learning activities to the Scottish legal sector to create positive working environments without sexual harassment or gender-based violence (GBV). Developing sexual harassment e-module and delivering in-person event promoting the project for International Women's Day.
- Developed and launched SWRC training calendar including developing 3 bespoke trainings on protective orders, child contact/residence and compensation/damages which are being delivered bi-annually. Contributed to various working/steering groups including; Financially Included, WAIR group and Safer Sooner.

Scottish Just Law Centre (SJLC)

The SJLC aims to reduce discrimination and disadvantage in Scotland by helping people use equalities and human rights law as an effective tool for social change.

In 2022-23, the SJLC:

- Provided free legal information, advice and representation to people facing discrimination and/or human rights breaches. The team provided advice and information to 90 people including referrals and signposting, and directly represented 34 individuals across 38 different legal matters relating to discrimination. Cases selected are novel, complex, potentially high risk and likely to have wider strategic impact. Issues included discriminatory 'long residency'
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rules in access to education, the duty to provide reasonable adjustments for disabled people, and discrimination in the welfare benefits system.

- Provided second-tier legal advice to 10 civil society organisations on discrimination issues.
- Provided outreach sessions on access to education to a local grassroots organisation providing support and information for people seeking asylum, and a free webinar for others.
- Contributed legal expertise to key legislative and policy processes including the Gender Recognition Reform Bill, the Scottish Human Rights Bill, the National Advisory Council for Women and Girls, and the Women's Justice Leadership Panel.
- Supported the "Our Grades, Not Our Visas" campaign to raise awareness of how migration status limits the opportunities of young people in Scotland to pursue further and higher education.
- Continued to explore referral pathways and collaboration opportunities with grassroots and other civil society organisations.
- Began work to develop and launch an *Access to Justice* campaign including developing factsheets and videos, obtaining research on key issues, and working with other human rights organisations on further collaboration. This campaign will aim to equip individuals, groups and organisations with knowledge of rights and routes to remedy, and build capacity in terms of knowledge and understanding of rights and routes to remedy for those working directly with people experiencing discrimination and rights breaches, to increase access to justice.
- Created an Access to Education factsheet so that individuals can advocate for their own rights. This is accessible through our website, as well as having been posted on social media. A paper copy is also provided to those who attend the outreach session on access to education.
- Ran a session with Community Catalyst changemakers at Roma Voice in Glasgow.
- Provided a seminar to solicitors, Advocates and academics at a Scottish Public Law Group event on the right to protest, focused on safe access zones around medical facilities where abortion services are available, outlining the relevant human rights standards and tests and discussing the referral to the Supreme Court from Northern Ireland.
- Represented the Equality Network in two legal interventions in the Court of Session, relating to the protection of the rights of transgender people.

Just Citizens

During 2022-23, we also continued to host and support a "JustCitizens" panel of people with lived experience of the immigration and asylum system. During the year, the group:

- Supported the Our Grades Not Our Visas campaign with testimonies, case studies, and coordination of event and survey.
 - Organised, supported, and coordinated our Roots of Refuge event for Refugee Week. Ran a stall with information on rights related to healthcare, education, and housing.
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- Contributed to a full review of how the panel was being supported in practice by JustRight Scotland, leading to practical recommendations compiled within a report, that have since been implemented.
- Carried out community research and developed a toolkit on Access to Healthcare for new Scots, to address a gap identified around lack of available and accessible information on rights and entitlements. The toolkit was later launched in summer 2023 in a range of community languages.
- Responded to the Scottish Government's consultation on expanding Access to Education for refugees, people seeking asylum and those from migrant families.
- Responded to consultation on public participation at the Scottish Parliament.
- Contributed to a workshop on Children's Rights in Scotland, and how this legislation can be more inclusive of migrant communities.
- Contributed to the Human Rights Consortium Scotland response to the Scottish Human Rights Bill consultation. This response was coproduced with migrant led groups across Scotland.
- Reviewed and recruited new members to the panel that represent various areas of expertise and can contribute to the betterment of our project.

JustRight For All

Our JustRight For All policy, research, training and campaigning hub supports the work of our legal centres, drawing together evidence and experience from our frontline legal work to influence law, policy and practice.

During 2022-23, we:

- Supported, developed and launched campaigns to end hotel detention for people seeking asylum, widen access to education for refugees and migrants, defend the Human Rights Act, extend free bus travel to asylum seekers, and resist the introduction of the Nationality and Borders Act and the Illegal Migration Act.
- Gave written and oral evidence to the Scottish Parliament on Ukrainians arriving in Scotland, Gender Recognition Reform, Access to Justice, Rights and Integration of Asylum Seekers and Refugees.
- Produced and published briefings and consultation submissions on the Illegal Migration Act, the Scottish Human Rights Bill, the Victims, Witnesses and Justice Reform, the Regulation of Legal Services, Financial Support for FE & HE, criminalisation of misogyny, the Freedom of Information Reform and Domestic Abuse among others.
- Participated in broadcast and print media interviews in relation to Ukraine Advice Scotland, human trafficking in Scotland, Rwanda's plan, Age Assessment in regards to asylum seekers, Nationality and Borders Bill, Human Rights Act, Access to Education for migrant students in Scotland, Right to Protest, Hotel accommodation for children seeking asylum, Gender Recognition Reform Bill, Domestic abuse – SWRC, [Illegal] Migration Bill.

JRS Knowhow

We also operate a social enterprise, JRS Knowhow, which is a wholly owned trading subsidiary of the charity. The enterprise became operational in 2022-21 and is resourced and staffed separately, with our Director of Development seconded part-time to provide management oversight, with costs charged back.

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During 2022-23, we:

- Provided the social enterprise with administrative and management support, on a costed and charged back basis.
- Reviewed and revised management oversight arrangements to ensure they are fit-for-purpose and relevant to the subsidiary's current level and type of operations.
- Initiated a strategic review of the subsidiary's business plan for completion in 2023-24.

Achievements and performance

During 2022-23 the charity performed well in relation to each of its aims for the year. Key achievements against each aim are set out below.

Aim: Use our models of free legal advice provision – surgeries, helplines, web resources, and representation – flexibly to meet the demands of our client groups, with accessibility at its core, and in a manner that responds to urgent need as it arises.

We continued to operate four specialist centres of legal expertise, each responding to emerging demands identified through outreach, collaborations, and partnerships with other third sector and community organisations.

This year, we expanded access to our services by developing new referral partnerships in some areas of our work, and by focusing efforts on delivering outreach into communities under-represented in our client groups. This work is ongoing and in 2023-24 will see us overhauling our approach to equality and inclusion to ensure that future service delivery is driven by the needs of those further from justice.

Three examples of our impact on individuals are provided below.

Aim: Play a leading role in civil society and the legal sector in the incorporation of the international human rights treaties into Scots law, and their subsequent implementation.

Throughout this year, we continued to engage actively with the Scottish Government, third sector peers and legal sector colleagues as we awaited the publication of detailed proposals for a new Scottish Human Rights Bill. Moving into 2023-24, we will be responding in detail to the proposals and seeking to ensure they are as strong as possible. This year, we laid the groundwork for a campaign on Access to Justice as a core element of ensuring strong subsequent implementation of a new Bill, and this campaign will launch in 2023-24.

Aim: Continue to collaborate to defend existing human rights laws from regressive repeal or reform.

We continued to join with a wide range of people and organisations calling for an end to threats to the UK's Human Rights Act. Using the #RightsRemovalBill social media tag and associated key messages, we led the development of a series of case studies in Scotland, showcasing the positive benefits of the Human Rights Act. We were pleased to see the UK Government shelve its plans for a regressive new law that would weaken protection for all of our rights.

Aim: Support our Just Citizens panel of people with lived experience to work in areas of priority importance to them.

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Year ended 31 March 2023

This year, we reviewed and revised our approach to working with the Just Citizens panel. Following their recommendations, we introduced a series of changes to our working practices and the way we support their work. We supported the panel to develop a toolkit on access to healthcare for new Scots and began planning for recruitment of new members in 2023-24.

Aim: Review our approach to working with people with lived experience to generate improvements in our practice.

This year we commissioned Talat Yaqoob, an external consultant with expertise in participatory practice, to carry out a review of our approach to working with people with lived experience. Following focus groups and a survey of staff and trustees, and a review of our working practices, Talat produced a report with recommendations for improvements and presented this to our staff team and our Board. Recommendations were accepted in full and work to advance these will take place in 2023-24.

Aim: Develop an improved monitoring, evaluation and learning framework for our work as a whole.

Following a competitive tender process, Rocket Science Ltd were appointed in summer 2022 to work with us to review and improve our organisational approach to monitoring, evaluation and learning. This work will be a staged process over two years, with initial work to develop a new Theory of Change and associated data collection plan completed in 2022-23. Testing, review and finalisation of a new framework will complete in 2023-24.

Aim: Provide appropriate governance and management oversight to our social enterprise to ensure its profitability and quality of service delivery.

This year we strengthened our oversight of our social enterprise trading subsidiary (JRS Knowhow Ltd) given its status as a start-up business, the challenging trading environment it operates in, and a strategic review of the risks associated with this. The charity's CEO took over responsibility for management oversight of the enterprise, receiving regular reports from its director, attending its Board meetings and reporting back directly to the Audit, Finance and Risk Committee of the charity's Board. A formal review of the social enterprise's business plan, financial performance and future trading options will be completed in 2023-24.

Aim: Invest in and strengthen our financial management and wider operating systems, structures, processes to better support existing and future growth in our frontline services.

Following a rapid period of growth in frontline services and a recognised need to invest in supporting operational infrastructure, this year saw the expansion of our core operational team. We recruited for and appointed a part time Finance Manager and a full time Finance and Operations Assistant, reporting to our Head of Operations. We also invested in new HR systems and carried out a review of our third party accounting and financial services provision.

Aim: Consolidate our financial and funding position for the financial years 23-24 and 24-25.

During 2022-23, we continued to move towards becoming a more financially sustainable and resilient organisation. Our Executive team reviewed and updated our approach to budgeting to ensure full cost recovery budgets underpin grant funding applications and tenders wherever possible. New funding was secured from a number of new grant funders and renewed funding was secured for our legal centres working on women's rights, anti-trafficking and migrants' rights. By focusing effort on diversified funding sources, we were able to continue to cover costs and increase our unrestricted reserves at the end of the financial year. We anticipate that the financial year 2024-25 will be challenging given the wider economic and funding climate we operate in, and that we are likely to have to draw on reserves for the first time.

EXAMPLES OF OUR IMPACT FOR INDIVIDUALS

“Lian” (name changed)

Lian is a woman from China. She was a victim of domestic abuse, perpetrated by her husband who also sold their son to work, to pay back his own debts. To protect her son, Lian borrowed money from a loan shark. When she was unable to repay this, she then agreed to travel to the UK to work in hospitality. Her visa and travel were arranged by the loan shark therefore Lian incurred even more debt.

As soon as Lian arrived in the UK she was forced into prostitution and trafficked across the country. She was encountered by police who seeing her visa had expired, arranged for her to be transferred to an immigration detention centre. Lian was too scared and traumatised to tell the police that she had been exploited. At the immigration detention centre, Lian claimed asylum but her claim and subsequent appeal (where Lian had to represent herself) were dismissed. When removal directions were issued to Lian, she managed to get a solicitor to facilitate her release from detention. Lian travelled to an address provided by another detainee and on arrival was forced into prostitution again. She was finally recovered by Police Scotland and referred to TARA.

We met Lian through an outreach surgery and provided her with initial advice. Lian secured alternate legal representation and was provided intense support by TARA. Due to concerns around her high needs, Lian was referred to us for legal representation. We assisted Lian to be positively identified as a victim of trafficking and submitted an application for discretionary leave to remain. Due to unreasonable delay in receiving a decision, we raised a judicial review challenging the delay and were successful in securing 12 months leave to remain. We assisted Lian to submit a fresh claim for asylum which was successful.

We also provided information and guidance to support Lian to be a witness in a criminal case against her traffickers including about her rights as a vulnerable witness. We were also successful in helping Lian to apply for compensation to the Criminal Injuries Compensation Authority.

By providing trauma informed and holistic legal representation as well as assisting in securing compensation, we have been able to ensure Lian feels supported and protected, and able to focus on building a life after exploitation.

“Caroline” (name changed)

“Caroline” contacted the Scottish Women’s Rights Centre helpline. After years of abuse, she had managed to get herself and her children free from her abusive partner and was seeking advice on an application for compensation to the Criminal Injuries Compensation Authority.

When Caroline first met “Donald”, he was experiencing a chaotic life and Caroline helped him get his feet back on the ground. They had a child together and Caroline had children from a previous relationship. It was not long into their relationship when his behaviour changed towards Caroline. He would make financial demands and Caroline was paying for everything, he was very controlling and was able to financially abuse Caroline. This caused tension and arguments and Donald would become aggressive and threatening. He would regularly get angry and destroy her property. He punched holes in the walls and smashed up her belongings. He would shout and swear at Caroline and the children.

Following a serious assault against Caroline, Donald was arrested and eventually served a custodial sentence for abusing Caroline. Our legal team helped Caroline submit a successful application for criminal injuries compensation. Caroline chose to submit a faster service claim for the sexual assault only, choosing not to go through a full assessment by a psychologist and submit for mental injury. Caroline secured compensation that helped transform her life. With this financial award, Caroline felt

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

she was finally able to begin to put the trauma behind her and use the money to start to rebuild her life with her children. Whilst Caroline still suffers as a result of enduring years of abuse, the impact of the financial award on her mental wellbeing has assisted her healing process by removing a lot of the stress associated to financial insecurity. It provided a cushion for her and her family to begin to recover and prosper.

Ola

Ola arrived in Scotland with her family, aged 11 years old. On leaving school, she was offered a place to study medicine as a 'home fees' student at a Scottish University. However, the Student Awards Agency for Scotland (SAAS), an arms-length branch of the Scottish Government, refused her application for funding, because she was a migrant with limited leave to remain and was just 58 days short of the length of residency required.

JustCitizens – the panel of people with lived experience of the immigration system supported by us - had identified access to student funding as a key barrier to accessing education for migrant young people. We therefore knew that this issue impacts hundreds of young people. JustCitizens joined with local community group Maryhill Integration Network to launch the [#OurGradesNotVisas](#) campaign – asking for a focus on academic merit ahead of migration status in awarding student places and funding.

We supported the #OurGradesNotVisas campaign by lodging a judicial review for Ola, arguing the SAAS decision was a breach of her human right to access education, on equal terms, without discrimination. We won. Following the ruling, we worked alongside the campaign and other groups to push for a more progressive law to replace the Scottish funding regulations. As a direct result, the Scottish Government has now changed regulations to significantly widen access to funding for migrant young people, lowering barriers to education. This also includes asylum seeking children, setting Scotland apart from the rest of the UK. This change will benefit thousands more young people in Scotland in the years to come.

Financial review

Group incoming resources for the year 2022-23 were £1,484,340 and total expenditure was £1,459,832.

The financial year ended with a group surplus of £24,508 comprising unrestricted income from training, donations and surplus transferred from the Legal Liability Partnership, which is referred to as a management charge.

Net group assets totalled £310,149 with net current assets of £405,035. The group liquid cash balance was £482,251.

Income increased compared to financial year 2021-22 from £927,338. Expenditure also increased from £944,933 in 2021-22. This reflected growth in the charity's activities and associated increases in staffing and other expenditure requirements.

This is the sixth consecutive year of growth in the charity's income and expenditure. It is anticipated that income and expenditure will stabilise at around this level in 2023-24.

Reserves position

The charity started the financial year 2022-23 with £121,513 of unrestricted reserves and £164,128 of restricted reserves. The unrestricted reserves position comes from surplus unrestricted income and is not based on work in progress figures. Restricted reserves refer to deferred grant income which is

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

restricted for the purposes for which it was granted.

In financial year 2020-21, the Board of Trustees reviewed its policy for holding reserves and identified a strategic need to build financial resilience to enable the charity to withstand potential fluctuations in income sources. Trustees therefore established a policy to work towards a position, over the four financial years from 2021-2022 to 2024-2025, of holding free and unrestricted reserves of six months' operating costs.

During financial year 2022-23, we made progress towards achieving this position with an increase in unrestricted reserves from £121,513 at the beginning of the financial year to a closing balance of £356,365. This represents 3.5 months' operating costs based on the charity's operating expenditure in 2022-23.

Subsidiary performance

The charity's trading subsidiary, JRS Knowhow Ltd ended the financial year 2022-23 with an operating loss of £44,112. The subsidiary had been anticipated to break even in 2022-23 and the operating loss reflected challenging economic conditions and lower-than-expected sales. A full review of the subsidiary's business plan and financial forecasts was initiated in 2022-23 due to complete in July 2023. The charity's Board of Trustees will take a decision about future operations following this.

Significant Events

COVID-19

Like most organisations, 2022-23 saw us adapt to "the new normal" of hybrid working across our own operations, and those of the many partners and stakeholders we work with. We continued to support our team to work flexibly and remotely, while providing suitable office premises, in-person meeting space and physical get-togethers where appropriate. Moving into 2023-24, this will require continued attention and we anticipate carrying out a strategic review of both our facilities needs and our wellbeing support to staff.

War in Ukraine

Having established the Ukraine Advice Scotland service within a matter of days in March 2022, we continued to operate this service for the duration of 2022-23. We also worked with funders and partners to identify the best long-term approach to meeting the legal advice needs of Ukrainians in, or seeking to come to, Scotland, and agreed to wind the service down during 2023-24, with it becoming integrated into existing service provision elsewhere.

Cost of Living

Substantial rises in the cost of living affected our operations in 2022-23 and are expected to continue to do so in 2023-24. The charity's Trustees had anticipated this with budgetary assumptions previously built into forward planning, and some key funders also provided one-off uplifts to our grants, so we were able to provide staff with an acceptable uplift in salaries to take effect from 1 April 2023. This remains a key ongoing risk and with around 40-50% of our funding coming from public funds, which are under severe pressure, we anticipate possible deficits in our budget in 2023-24.

Principal risks

The Audit, Finance and Risk Committee of the Board of Trustees met six times during 2022-23, returning to a quarterly meeting cycle from August 2022. This reflected a more stable operating environment overall, accompanied by the additional leadership and management capacity provided by the appointment of the charity's first CEO.

A new Risk Management Policy was approved in September 2022 and a revised approach to identifying and mitigating risk was introduced to better differentiate between inherent and residual risk after mitigations.

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Key risks identified were:

- Failure to meet medium term income and expenditure targets, compromising long-term sustainability.
- Overwhelming of Executive team capacity
- Staff burnout and mental ill health
- Long-term staff absence
- Data security breaches
- Regulatory and compliance breaches

Plans and strategies for managing these risks were:

- Development and implementation of a medium-long term funding strategy
- Investment in operational infrastructure roles and systems
- Continued investment of resources in HR and wellbeing support for staff
- Targeted fundraising and income generation to boost unrestricted reserves
- Strengthened oversight of trading subsidiary by CEO
- Mandatory training programme in compliance and data security for all staff and Trustees

Principal funding sources

During the period 2022-23, the charity's principal funding sources were as follows:

- | | |
|--|----------------|
| • Charitable trusts and foundations | £555,907 (50%) |
| • Scottish Government grants | £526,357 (35%) |
| • Surplus from legal services fee income | £113,384 (8%) |
| • Training income | £58,721 (4%) |
| • Donations, interest, management charges and other income | £42,445 (3%) |

We would like to thank all our supporters and funders including the following trusts and foundations:

AB Charitable Trust
Access to Justice Foundation
Alan & Babette Sainsbury's Charitable Trust
Central England Law Centre
Endrick Trust
Esmee Fairbairn
Foundation Scotland
Joseph Rowntree Charitable Foundation
Justice Together Initiative
Legal Education Foundation
Lorna Byrne Foundation
Paul Hamlyn Foundation
Baring Foundation
Unbound Philanthropy

Grant funding from Scottish Government is used to support our legal centres working on women's rights, anti-trafficking and exploitation, migrants' rights and anti-discrimination. Management charges from some of these grants contribute to our core overheads.

Funding from charitable trusts and foundations supports our legal centres working on refugees and migrants rights, anti-trafficking and exploitation, and anti-discrimination. This funding also supports our

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

policy, communications and participation work and in some cases, our core overheads.

Income from training, legal aid fees and donations is unrestricted funding that is used to resource our core overheads, contribute to our reserves, and to meet shortfalls in funding in specific areas where these arise.

Plans for future periods

JustRight Scotland marked its 5th birthday in May 2022 and is now in a period of consolidation, with a focus on securing the long-term sustainability of our individual legal centres, and the whole organisation.

Our Strategic Plan 2020-23 was developed and launched at a time of great uncertainty, just as the Covid-19 pandemic was taking hold. The charity grew significantly during this time and by 2022-23, this had led to a need to consolidate and strengthen our operational infrastructure. Therefore, on the recommendation of our newly-appointed CEO, we decided to roll over the current Strategic Plan to March 2024, recognising that its aims and objectives remained relevant and that a deeper strategic review would require further time and space once operational priorities had been addressed.

During the year, we progressed work to develop an organisation-wide monitoring, evaluation and learning framework and invested in reviewing our approach to equality, inclusion, and the meaningful participation of people with lived experience of the issues we work on. These two programmes of work will continue in 2023-24 and will be instrumental in shaping the development of our next Strategic Plan during the year.

During 2023-24, we will therefore continue to deliver legal services focused on women survivors of gender-based violence, victims and survivors of trafficking and exploitation, refugees and migrants at particular risk, and people experiencing discrimination because of protected characteristics under equality law.

We will also continue to work in partnership with like-minded people and organisations to influence law and policy, and to build collaborative social justice and human rights campaigns. This will include engaging with government and parliament to provide evidence from our frontline legal work where relevant.

Overall, JustRight Scotland will continue its progress to becoming a mature organisation, now that we have moved out of our start-up phase. Our incoming CEO, Emma Hutton, took up post on 1 June 2022 and has led a programme of improvements across our operations, with a particular focus on strengthening our culture, our approach to HR and people, and our financial management and administration systems. We have reviewed and strengthened aspects of our governance framework and have invested in boosting our core operational team. Trustees recognise that this work will be ongoing into 2023-24 and that appropriate investments will be required to ensure that we move into the future with a well-supported staff team and a strong operational base.

By March 2024, we aim to:

- Continue to use our models of free legal advice provision – surgeries, helplines, web resources, and representation – flexibly to meet the demands of our client groups, with accessibility at its core, and in a manner that responds to urgent need as it arises.
 - Continue to play a leading role in civil society and the legal sector in the incorporation of the international human rights treaties into Scots law, and their subsequent implementation.
 - Continue to collaborate to defend people's rights from regressive legislation, policy and practice.
-

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

- Continue to support our Just Citizens panel of people with lived experience to work in areas of priority importance to them.
- Develop a new Strategic Plan for the period 2024-2029 with a focus on equality, inclusion and lived experience.
- Test and finalise an improved monitoring, evaluation and learning framework for our work as a whole.
- Review the business performance of and governance arrangements for our social enterprise to ensure these are appropriate and fit-for-purpose.
- Invest in and strengthen our approach to supporting our people, including reviewing our approach to pay and progression, boosting our HR management systems and working with our recognised trade union on improving terms and conditions.
- Consolidate our financial and funding position for the period 2024-2027.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is
-

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

unaware; and

- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

C McKay (Chair)
Trustee

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland

Year ended 31 March 2023

Opinion

We have audited the financial statements of JustRight Scotland (the parent charitable company) and the subsidiary JRS Knowhow Ltd (the group) for the year ended 31 March 2023 which comprise the group and parent charitable company statement of financial activities (including income and expenditure account), group and parent charitable company statement of financial position, group and parent charitable company statement of cash flows and the related notes, 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 FRS 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 group and parent company affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (amended) 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

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

Auditor's responsibilities for the audit of the financial statements

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

Year ended 31 March 2023

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

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 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 charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland *(continued)*

Year ended 31 March 2023

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.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew B Wilson (Senior Statutory Auditor)

For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

JustRight Scotland

Consolidated Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	365,481	895,199	1,260,680	824,112
Investment income	6	479	-	479	82
Other income	7	223,181	-	223,181	103,144
Total income		<u>589,141</u>	<u>895,199</u>	<u>1,484,340</u>	<u>927,338</u>
Expenditure					
Expenditure on charitable activities	8,9	400,505	1,059,327	1,459,832	944,933
Total expenditure		<u>400,505</u>	<u>1,059,327</u>	<u>1,459,832</u>	<u>944,933</u>
Net income		<u>188,636</u>	<u>(164,128)</u>	<u>24,508</u>	<u>(17,595)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>188,636</u>	<u>(164,128)</u>	<u>24,508</u>	<u>(17,595)</u>
Reconciliation of funds					
Total funds brought forward		27,114	164,128	191,242	208,837
Total funds carried forward		<u>215,750</u>	<u>-</u>	<u>215,750</u>	<u>191,242</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes pages 31 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	221,156	895,199	1,116,355	815,669
Investment income	6	336	-	336	82
Other income	7	179,305	-	179,305	120,626
Total income		<u>400,797</u>	<u>895,199</u>	<u>1,295,996</u>	<u>936,377</u>
Expenditure					
Expenditure on charitable activities	8,9	165,945	1,059,327	1,225,272	859,573
Total expenditure		<u>165,945</u>	<u>1,059,327</u>	<u>1,225,272</u>	<u>859,573</u>
Net income		<u>234,852</u>	<u>(164,128)</u>	<u>70,724</u>	<u>76,804</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>234,852</u>	<u>(164,128)</u>	<u>70,724</u>	<u>76,804</u>
Reconciliation of funds					
Total funds brought forward		121,513	164,128	285,641	208,837
Total funds carried forward		<u>356,365</u>	<u>-</u>	<u>356,365</u>	<u>285,641</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes pages 31 to 40 form part of these financial statements.

JustRight Scotland

Consolidated Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	10,815	11,983
Current assets			
Debtors	14	285,832	159,212
Cash at bank and in hand		482,251	392,178
		<u>768,083</u>	<u>551,590</u>
Creditors: amounts falling due within one year	15	<u>363,148</u>	<u>172,131</u>
Net current assets		<u>404,935</u>	<u>379,459</u>
Total assets less current liabilities		<u>415,750</u>	<u>391,442</u>
Creditors: amounts falling due after more than one year		(200,000)	(200,000)
Net assets		<u>215,750</u>	<u>191,242</u>
Funds of the charity			
Restricted funds		-	164,128
Unrestricted funds		<u>215,750</u>	<u>27,114</u>
Total charity funds	18	<u>215,750</u>	<u>191,242</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

C McKay (Chair)
Trustee

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	10,011	10,777
Investments	21	100	100
		<u>10,111</u>	<u>10,877</u>
Current assets			
Debtors	14	327,546	169,048
Cash at bank and in hand		287,493	271,724
		<u>615,039</u>	<u>440,872</u>
Creditors: amounts falling due within one year	15	268,785	166,008
Net current assets		<u>346,254</u>	<u>274,764</u>
Total assets less current liabilities		<u>356,365</u>	<u>285,641</u>
Net assets		<u>356,365</u>	<u>285,641</u>
Funds of the charity			
Restricted funds		-	164,128
Unrestricted funds		356,365	121,513
Total charity funds	18	<u>356,365</u>	<u>285,641</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

C McKay (Chair)
Trustee

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Consolidated Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	24,508	(17,595)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,301	5,162
Other interest receivable and similar income	(479)	(82)
Interest payable and similar charges	36	30
Accrued expenses	-	10,343
<i>Changes in:</i>		
Trade and other debtors	(233,031)	(121,093)
Trade and other creditors	180,132	243,724
Cash generated from operations	(21,533)	120,489
Interest paid	(36)	(30)
Interest received	479	82
Net cash (used in)/from operating activities	(21,090)	120,541
Cash flows from investing activities		
Purchase of tangible assets	(6,133)	(6,477)
Net cash used in investing activities	(6,133)	(6,477)
Net (decrease)/increase in cash and cash equivalents	90,073	114,064
Cash and cash equivalents at beginning of year	392,178	278,114
Cash and cash equivalents at end of year	482,251	392,178

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	70,724	76,804
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,899	4,760
Other interest receivable and similar income	(336)	(82)
Interest payable and similar charges	36	30
Accrued expenses	-	9,243
<i>Changes in:</i>		
Trade and other debtors	(158,498)	(129,929)
Trade and other creditors	102,777	37,601
Cash generated from operations	<u>21,602</u>	<u>(1,573)</u>
Interest paid	(36)	(30)
Interest received	336	82
Net cash (used in)/from operating activities	<u>21,902</u>	<u>(1,521)</u>
Cash flows from investing activities		
Purchase of tangible assets	(6,133)	(4,869)
Net cash used in investing activities	<u>(6,133)</u>	<u>(4,869)</u>
Net (decrease)/increase in cash and cash equivalents	15,769	(6,390)
Cash and cash equivalents at beginning of year	271,724	278,114
Cash and cash equivalents at end of year	<u>287,493</u>	<u>271,724</u>

The notes on pages 31 to 40 form part of these financial statements.

JustRight Scotland

Notes to the Financial Statements

Year ended 31 March 2023

1. General information,

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 1/1 Libertas House, 39 St Vincent Street, Glasgow, G1 2ER.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2023 £
Donations			
Donations	6,522	–	6,522
Grants			
Grants	358,959	895,199	1,254,158
	<u>365,481</u>	<u>895,199</u>	<u>1,260,680</u>
	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2023 £
Donations			
Donations	6,522	–	6,522
Grants			
Grants	214,634	895,199	1,109,833
	<u>221,156</u>	<u>895,199</u>	<u>1,116,355</u>
	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2022 £
Donations			
Donations	11,151	–	11,151
Grants			
Grants	62,237	750,724	812,961
	<u>73,388</u>	<u>750,724</u>	<u>824,112</u>
	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,708	–	2,708
Grants			
Grants	62,237	750,724	812,961
	<u>64,945</u>	<u>750,724</u>	<u>815,669</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Investment income

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2023 £
Bank interest receivable	479	-	479
	<u>479</u>	<u>-</u>	<u>479</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2022 £
Bank interest receivable	67	15	82
	<u>67</u>	<u>15</u>	<u>82</u>

7. Other income

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2023 £
Other income			
Management charge	98,459	-	98,459
Training Income	124,722	-	124,722
	<u>223,181</u>	<u>-</u>	<u>223,181</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2023 £
Other income			
Management charge	105,584	-	105,584
Training Income	73,721	-	73,721
	<u>179,305</u>	<u>-</u>	<u>179,305</u>

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2022 £
Other income	6,245	41	6,286
Management charge	67,800	-	67,800
Training Income	29,058	-	29,058
	<u>103,103</u>	<u>41</u>	<u>103,144</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2022 £
Other income	22,078	41	22,119
Management charge	72,800	-	72,800
Training Income	25,707	-	25,707
	<u>120,585</u>	<u>41</u>	<u>120,626</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2023 £
Legal & training services	<u>400,505</u>	<u>1,059,327</u>	<u>1,459,832</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2023 £
Legal & training services	<u>165,945</u>	<u>1,059,327</u>	<u>1,225,272</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Legal & training services	<u>249,898</u>	<u>695,035</u>	<u>944,933</u>

9. Expenditure on charitable activities by activity type

	Group Total funds 2023 £	Company Total funds 2023 £	Group Total fund 2022 £
Legal & training services	<u>1,459,832</u>	<u>1,225,272</u>	<u>944,933</u>

10. Net income

Net income is stated after charging/(crediting):

	Group 2023 £	Company 2023 £	Group 2022 £
Depreciation of tangible fixed assets	<u>7,301</u>	<u>6,899</u>	<u>5,162</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Group 2023 £	Company 2023 £	Group 2022 £
Wages and salaries	733,455	677,558	533,967
Employer National Insurance	66,945	66,495	43,635
Employer contributions to pension plans	<u>43,896</u>	<u>38,258</u>	<u>28,833</u>
	<u>844,296</u>	<u>782,311</u>	<u>606,435</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

The average head count of employees during the year was 25 (2022: 26).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £218,411 (2022: £204,444).

12. Trustee remuneration and expenses

No trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: nil).

Auditors Remuneration

	2023 £	2022 £
Audit Fees of the financial statements	7,500	6,950
	<u>7,500</u>	<u>6,950</u>

13. Tangible fixed assets

Group

	Equipment £
Cost	
At 1 April 2022	18,543
Additions	6,133
At 31 March 2023	<u>24,676</u>
Depreciation	
At 1 April 2022	6,560
Charge for the year	7,301
At 31 March 2023	<u>13,861</u>
Carrying amount	
At 31 March 2023	<u>10,815</u>
At 31 March 2022	<u>11,983</u>

Company

	Equipment £
Cost	
At 1 April 2022	16,935
Additions	6,133
At 31 March 2023	<u>23,068</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Depreciation

At 1 April 2022	6,158
Charge for the year	6,899
At 31 March 2023	13,057
Carrying amount	
At 31 March 2023	10,011
At 31 March 2022	10,777

14. Debtors

	Group 2023	Company 2023	Group 2022
		£	£
Trade debtors	48,052	37,211	34,469
Amounts owed by group undertakings	-	58,647	-
Prepayments and accrued income	116,736	116,736	12,582
Other debtors	121,044	114,952	112,161
	<u>285,832</u>	<u>327,546</u>	<u>159,212</u>

15. Creditors: amounts falling due within one year

	Group 2023	Company 2023	Group 2022	Company 2022
	£	£	£	£
Trade creditors	86,198	36,290	12,420	10,320
Accruals and deferred income	224,100	182,487	138,341	136,383
Social security and other taxes	48,818	45,977	21,370	19,305
Other creditors	4,032	4,031	-	-
	<u>363,148</u>	<u>268,785</u>	<u>172,131</u>	<u>166,008</u>

16. Deferred income

	Group 2023	Company 2023	Group 2022	Company 2022
	£	£	£	£
Amount deferred in year	<u>203,342</u>	<u>169,803</u>	<u>121,859</u>	<u>121,334</u>

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £43,896 (2022: £28,833)

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

Group

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
JRA	1,592	133,372	(41,487)	–	93,477
SATEC	22,117	52,074	(41,486)	–	32,705
SRMC	69,865	160,170	(41,486)	–	188,549
SWRC	–	–	–	–	–
SPILC	7,106	40,181	(41,486)	–	5,801
KnowHow	(73,566)	203,344	(234,560)	–	(104,782)
	<u>27,114</u>	<u>589,141</u>	<u>(400,505)</u>	<u>–</u>	<u>215,750</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
JRA	29,196	19,714	(47,318)	–	1,592
SATEC	21,101	82,211	(101,243)	20,048	22,117
SRMC	28,246	55,812	(14,193)	–	69,865
SWRC	–	–	–	–	–
SPILC	1,863	7,027	(1,784)	–	7,106
KnowHow	–	11,794	(85,360)	–	(73,566)
	<u>80,406</u>	<u>176,558</u>	<u>(249,898)</u>	<u>20,048</u>	<u>27,114</u>

Company

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
JRA	18,300	136,397	(41,487)	–	113,210
SATEC	23,492	55,499	(41,486)	–	37,505
SRMC	71,928	166,495	(41,486)	–	196,937
SWRC	–	–	–	–	–
SPILC	7,793	42,406	(41,486)	–	8,713
	<u>121,513</u>	<u>400,797</u>	<u>(165,945)</u>	<u>–</u>	<u>356,365</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
JRA	29,196	36,422	(47,318)	–	18,300
SATEC	21,101	83,586	(101,243)	20,048	23,492
SRMC	28,246	57,875	(14,193)	–	71,928
SWRC	–	–	–	–	–
SPILC	1,863	7,714	(1,784)	–	7,793
	<u>80,406</u>	<u>185,597</u>	<u>(164,538)</u>	<u>20,048</u>	<u>121,513</u>

Details of unrestricted funds can be found in the trustees report.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
JRA	–	117,263	(117,263)	–	–
SATEC	–	62,215	(62,215)	–	–
SRMC	35,722	300,519	(336,241)	–	–
SWRC	77,588	226,098	(303,686)	–	–
SPLIC	50,818	189,104	(239,922)	–	–
	<u>164,128</u>	<u>895,199</u>	<u>1,059,327</u>	<u>–</u>	<u>–</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
JRA	(70)	89,183	(89,113)	–	–
SATEC	(12,209)	67,252	(55,043)	–	–
SRMC	26,688	185,823	(176,789)	–	35,722
SWRC	80,912	322,861	(306,137)	(20,048)	77,588
SPLIC	33,110	85,661	(67,953)	–	50,818
	<u>128,431</u>	<u>750,780</u>	<u>(695,035)</u>	<u>(20,048)</u>	<u>164,128</u>

Details of funds can be found in the trustees report.

19. Analysis of net assets between funds

Group

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	10,815	–	10,815
Current assets	768,083	–	768,083
Creditors less than 1 year	(363,148)	–	(363,148)
Creditors more than 1 year	(200,000)	–	(200,000)
Net assets	<u>215,750</u>	<u>–</u>	<u>215,750</u>

Company

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	10,011	–	10,011
Current assets	615,039	–	615,039
Creditors less than 1 year	(268,785)	–	(268,785)
Net assets	<u>356,365</u>	<u>–</u>	<u>356,365</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Group	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	11,983	–	11,983
Current assets	387,262	164,128	551,390
Creditors less than 1 year	(172,131)	–	(172,131)
Creditors more than 1 year	(200,000)	–	(200,000)
Net assets	<u>27,114</u>	<u>164,128</u>	<u>191,242</u>

Company	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	10,777	–	10,777
Current assets	276,744	164,128	440,872
Creditors less than 1 year	(166,008)	–	(166,008)
Net assets	<u>121,513</u>	<u>164,128</u>	<u>285,641</u>

20. Analysis of changes in net debt

Group	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>392,178</u>	<u>189,902</u>	<u>582,080</u>

Company	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>271,724</u>	<u>115,498</u>	<u>387,222</u>

21. Subsidiary

	Shares in group undertaking £
Cost or valuation	
At 1 April 2022 and 31 March 2023	<u>100</u>
Impairment	
At 1 April 2022 and 31 March 2023	<u>–</u>
Carrying amount	
At 31 March 2023	<u>100</u>
At 31 March 2022	<u>100</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
The summary financial performance of subsidiary is:		
Net profit/(Loss)	<u>(46,216)</u>	<u>(94,399)</u>
The assets and liabilities of the subsidiary were:		
Total assets	<u>212,496</u>	<u>122,809</u>
Total liabilities	<u>(353,011)</u>	<u>(217,108)</u>
Aggregate share capital and reserves	<u>(140,515)</u>	<u>(94,299)</u>

All investments shown above are held at valuation.

22. Related parties

During the year to 31 March 2023 JustRight Scotland charged JustRight Scotland LLP (an associated company) a management charge of £82,300 (2022: £67,800). There is a balance in other debtors due from JustRight Scotland LLP of £114,952 (2022: £111,502).

During the year to 31 March 2022, JRS Knowhow Ltd (subsidiary) received a loan of £200,000 from Katherine McHale, a director of the company. The loan is interest free and unsecured.