

COMPANY REGISTRATION NUMBER: SC047818
CHARITY REGISTRATION NUMBER: CS003061

JustRight Scotland
Financial Statements
31 March 2024

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JustRight Scotland

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the directors' report)	1
Independent auditor's report to the members	21
Statement of financial activities (including income and expenditure account)	25
Statement of financial position	27
Statement of cash flows	29
Notes to the financial statements	31

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2024

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 2024.

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 2019).

Reference and administrative details

JustRight Scotland is registered as a Scottish Charitable Incorporated Organisation (SC047818).

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
- E Anderson (Treasurer, resigned 16 November 2023)
- M Babjak (resigned 16 November 2023)
- S Cheney
- M Fletcher (Vice Chair, Co-Chair from February 2024)
- Z Frediani (Treasurer from November 2023)
- S Gluckstein
- K Jones
- A Joy (Co-Chair from February 2024)
- C McKay (Chair, resigned 30 June 2024)
- L Reynolds (resigned 2 October 2023)
- A Rickard (resigned 2 April 2024)
- A Passcuran

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:

- J Ang (resigned 29 March 2024)
- B Bolton
- J Cook
- D Evans (interim from April 2023 to April 2024)
- E Hutton
- J Rennie (resigned August 2024)
- A Sirel

Following an organisational restructure, the charity introduced a two-tier management system in April 2024 comprising a Senior Executive Team and an Executive Team.

JustRight Scotland

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2024

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

Frank Walker – Accountant (until July 2023)

- 2 Woodside Pl, Glasgow G3 7QF

LBJ Consultants – HR Advisors (until March 2024)

- 9 Buchan Rd, Troon KA10 7BT

Worknest – Employment Solicitors (from March 2024)

- 12 North Green, The Green, Spittalfield, Perthshire, Scotland PH1 4JT

Burness Paull – Advice in connection with trading subsidiary

- 50 Lothian Road, Festival Square, Edinburgh, EH3 9WJ

The Cooperative Bank – Banking Services

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

JustRight Scotland

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

Year ended 31 March 2024

Structure, Governance and Management

JustRight Scotland SCIO

JustRight Scotland is registered as a Scottish Charitable Incorporated Organisation (SC047818), 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 2023-24, Barbara Bolton and Andrew Sirel were 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. JRS Knowhow ceased trading in March 2024.

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.

During the reporting period, 3 Trustees left the Board.

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 2023-24:

- Emma Hutton, Chief Executive Officer
 - Jennifer Ang, Director of Policy and Development
 - Andrew Sirel, Legal Director and Partner
 - Barbara Bolton, Legal Director and Partner
 - Dan Evans, Interim Director of Operations
 - Janine Rennie, Director of Development and Operations (from 25 March 2024)
 - Jennifer Cook, Head of Operations
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JustRight Scotland

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

Year ended 31 March 2024

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

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 Ltd. It also seconded one of its senior executives to provide management oversight to the enterprise, with costs charged back to the charity. JRS Knowhow Ltd ceased trading in March 2024.

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
- Making Rights Real
- 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.

JustRight Scotland

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

Year ended 31 March 2024

Objectives and activities

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 collaborative approaches to 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 was extended in 2022 to cover the period to 31st March 2024. It 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

The charity's Operational Plan for 2023-24 defined specific goals and activity areas to deliver our strategic aims, as set out below:

Increase access to justice

1. Provide specialist legal advice and representation to people otherwise unable to access it
2. Provide access to early legal advice through helplines, surgeries and advocacy
3. Provide second-tier advice and legal consultancy to other third sector organisations
4. Use strategic legal interventions to target key gaps in access to justice

Empower people to secure their human rights

1. Deliver public legal education and outreach
 2. Deliver professional training
 3. Publish and disseminate free digital and non-digital resources
 4. Support strategic communication campaigns
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JustRight Scotland

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

Year ended 31 March 2024

5. Operate a training social enterprise, JRS Knowhow

Use evidence and lived experience to create positive change

1. Build opportunities for people with lived experience to inform how we work and what we do
2. Use policy, public affairs and strategic communications work to influence change

Inspire collaborations for social justice

1. Collaborate with networks of like-minded people and organisations to build effective campaigns for change
2. Contribute to policy and research at a local, national and international level

Build agile solutions and long-term sustainability

1. Maintain effective and efficient operational systems and processes
2. Invest in our core organisational functions
3. Develop a diverse, confident, resilient staff team
4. Create opportunities for the next generation of social justice lawyers and change-makers
5. Diversify income sources and increase unrestricted income

Activities

In 2023-24 we continued to organise our activities through four centres of legal excellence:

- Scottish Anti-Trafficking and Exploitation Centre (SATEC)
- Scottish Just Law Centre (SJLC)
- Scottish Refugee and Migrants Centre (SRMC)
- Scottish Women's Rights Centre (SWRC)

We also continued to operate a policy, communications and participation hub, Just Right for All (JRFA) and a training social enterprise, JRS Knowhow Ltd. JRS Knowhow Ltd ceased trading in March 2024.

We also hosted and supported the JustCitizens panel of people with lived experience of the migration system, who take action to help people name and claim their rights.

3. Activities, Achievements and Performance

During 2023-24, activities, outputs and impact were monitored across the organisation using a quarterly progress report framework. This framework set out planned activities to deliver each of our strategic aims and supporting goals, provided quantitative and qualitative data each quarter, and provided an overall "Red, Amber, Green" assessment of progress throughout the year.

This framework was introduced as part of continued work to refine our approach to monitoring, evaluation and learning (MEL). A new MEL framework will be finalised in 2024-25 to support the introduction and implementation of our new five-year Strategic Plan, launched in spring 2024. This will incorporate our agreed Theory of Change and agreed data collection methods.

Aim 1: Increase access to justice

Goal 1: Provide specialist legal advice and representation to people otherwise unable to access it

During the reporting period, we:

JustRight Scotland

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

Year ended 31 March 2024

- Continued to provide specialist legal advice and representation to victims/survivors of trafficking through existing referral and delivery partnerships.
- Continued to provide specialist legal advice and representation to trans people experiencing discrimination through a referral partnership with the Equality Network.
- Continued to provide specialist legal advice and representation to disabled people experiencing discrimination through referral partnership with Inclusion Scotland.
- Continued to provide specialist legal advice and representation to refugee and migrant children and young people, women affected by violence, families seeking reunification; and those at risk of destitution.
- Continued to provide specialist legal advice and representation to women who have experienced or are experiencing gender-based violence through formal collaboration with Rape Crisis Scotland.

In total, our legal teams provided advice and representation to 221 people on 303 legal matters during the reporting period.

Although we were able to maintain our capacity to respond to and support people throughout the year, we experienced particular challenges this year in our Scottish Refugee and Migrant Centre, and in our Scottish Women's Rights Centre. This was due to a combination of internal and external factors and resulted in both centres closing to new case referrals at points during the year. Mitigating action was taken to the extent possible within our limited resources.

Goal 2: Provide access to early legal advice through helplines, surgeries and advocacy

During the reporting period, we:

- Developed a wider range of referral and delivery partnerships to widen access to early legal advice for individuals affected by emerging areas of exploitation, including online and labour exploitation, and British citizens affected by human trafficking and exploitation including child criminal exploitation.
 - Continued to provide free weekly legal outreach sessions with TARA and Migrant Help as well as other referral agencies particularly anti-trafficking organisations in Scotland to ensure legal interventions at all stages of a victim/survivor of trafficking's journey from identification to recovery.
 - Increased links and connections with other sector organisations to facilitate wider access to free legal advice surgeries in our Scottish Refugee and Migrants Centre.
 - Continued to collaborate with referral and delivery partners including Scottish Guardianship Service, Kids in Need of Defense UK, SWRC immigration surgery, British Red Cross and GWA Women, Destitution & NRPF Project, Scottish Refugee Council Family Rights Service, the Roof Coalition, and Ukraine Advice Scotland.
 - Recruited, trained and supported a network of pro bono solicitors to increase capacity on legal helplines in our Scottish Women's Rights Centre.
 - Continued to provide helplines and legal surgeries with Rape Crisis Scotland, expanding outreach services to meet needs of underrepresented groups.
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JustRight Scotland

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

Year ended 31 March 2024

- Continued to collaborate with Scottish Women's Rights Centre partners to ensure short term holistic advocacy support available to survivors of gender based violence to communicate with solicitors, access complaints processes and engage with services.

We maintained an active level of legal education and outreach this year. However, as above, we experienced particular challenges this year in our Scottish Refugee and Migrant Centre, and in our Scottish Women's Rights Centre, resulting in a need to reduce outreach at points during the year.

Progress was made towards developing a new Monitoring, Evaluation and Learning Framework but this requires further attention in order to finalise it and align with our new five-year Strategy.

Goal 3: Provide second-tier advice and legal consultancy to other third sector organisations

During the reporting period, we:

- Enhanced our provision of free 2nd tier advice to sector organisations to increase capacity and expertise in service provision for victims/survivors of trafficking and exploitation.
- Continued to provide second-tier advice to existing referral partners Inclusion Scotland and Equality Network.
- Reviewed our current approach to referral partnerships in our Scottish Just Law Centre with a view to expanding service provision focused on other Equality Act protected characteristics, and human rights violations, with initial work in relation to Gypsy/Traveller communities.
- Continued our delivery of a free weekly 2nd-tier advice line for professionals on immigration and asylum law and other issues affecting our client groups.
- Continue to provide targeted 2nd-tier advice, supervision and training to partners in the refugee and migrant advice sector, including Clan Childlaw, Settled, the British Red Cross and Migrant Help.

We maintained an active level of second-tier advice to other organisations this year. Notably we saw an increase in second-tier advice in our anti-trafficking work, responding to rapid changes in government policies affecting victims/survivors of trafficking. Capacity pressures in our Scottish Refugee and Migrant Centre meant that our second-tier advice line in this area had to be suspended for a period of six months.

Goal 4: Use strategic legal interventions to target key gaps in access to justice

During the reporting period, we:

- Continued to pursue strategic legal interventions as a way to tackle systemic discriminatory law, policy and practice.
- Considered strategic litigation possibilities in relation to Illegal Migration Act.
- Continued to use strategic communications, policy and influencing work to maximise impact of strategic legal interventions.
- Continued to collaborate with partners from across sectors, including JustCitizens and smaller organisations, to identify gaps in access to justice.

Our Scottish Just Law Centre expanded its work this year with a number of cases taken on relating to systemic discrimination, particularly affecting disabled people and Gypsy/Traveller communities. Work to challenge aspects of the Illegal Migration Act was complex and ongoing throughout the period.

Aim 2: Empower people to secure their human rights

JustRight Scotland

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

Year ended 31 March 2024

Goal 1: Deliver public legal education and outreach

During the reporting period, we:

- Provided information sessions to community groups and organisations, information leaflets, public awareness events, and professional training on trafficking and exploitation.
- Increased the provision of free legal information about refugee and migrants' rights through information sessions for community groups and multi-media resources.
- Continued to support our legal centres, as well as lived-experience groups and partner organisations to present legal and human rights information at webinars, professional training and conferences, both online and in-person events.
- Strengthened capacity amongst people with lived experience, as well as community groups to be able educate others on rights and entitlements.
- Developed and launched a "Rights Reps" project to empower asylum seekers housed in hotels and other non-community accommodation.

Due to capacity constraints in our Scottish Anti-Trafficking and Exploitation Centre, and our Scottish Refugee and Migrant Centre, we had to pause delivery of information sessions to community groups for part of the year. However, we continued to expand our support to people with lived experience of the asylum system through the "Rights Reps" project.

Goal 2: Deliver professional training

During the reporting period, we:

- Continued our delivery of legal education through training to professionals working with our client groups in the Scottish Refugee and Migrants Centre.
- Continued to deliver bi-annual training for solicitors on Domestic Abuse and the Law and extend to newly qualified and trainees, within our Scottish Women's Rights Centre.

Goal 3: Publish and disseminate free digital and non-digital resources

During the reporting period, we:

- Continued to produce and provide more detailed information sheets for professionals and survivors of trafficking around medium to longer term integration and legal needs, as well as explore other methods of information sharing, i.e., audio files.
- Produced and promoted a series of factsheets about legal remedies to raise awareness among advice and support organisations, including judicial review, the Human Rights Act and Equality Act, pre-litigation steps and legal aid.
- Produced and launched animations and videos on selected legal remedies and access to justice issues.
- Continued to develop advocacy resources, legal guides, factsheets and blogs raising awareness of rights and justice issues relating to survivors of gender-based violence, in collaboration with partners.
- Continued to develop a dedicated Scottish Women's Rights Centre website as resource for survivors of gender-based violence, in collaboration with partners.

JustRight Scotland

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

Year ended 31 March 2024

- Continued to support legal centres to produce and disseminate accessible, inclusive human rights resources, including audio, video, factsheets and briefings, in a format that is consistent with our values, appropriate to our audiences, and impactful.
- Developed and promoted a new podcast to reach new audiences with information about rights and our work.
- Supported Just Citizens to develop and launch a Health Rights Booklet.
- Continued to work in partnership with grassroots organisations and public bodies to produce more targeted content about rights and entitlements.

Goal 4: Support strategic communication campaigns

During the reporting period, we:

- Develop a shared Access to Justice campaign and calls for action with Human Rights Consortium Scotland including a series of videos on key issues/concerns.
- Adopted new and creative ways to reach people who are in need of understanding their human rights using digital tools and our networks.
- Continued to maximise media opportunities to amplify information about human rights and evidence from people with lived experience, professional expertise and community groups.

Goal 5: Operate a training social enterprise, JRS Knowhow

During the reporting period, we continued to operate and oversee JRS Knowhow Ltd as a vehicle for generating income through training services.

Following a review of the trading subsidiary company's financial performance and an assessment of its future financial viability, the Board of Trustees considered a range of options from the period July 2023 to February 2024.

In line with their duties to act in the best interests of the parent charity and to ensure appropriate use of charitable resources, the Trustees made the decision to close JRS Knowhow Ltd. This was due to the high level of financial risk to the charity of continued trading operations, exacerbated by cashflow pressures in the subsidiary company that placed it at a material risk of becoming insolvent.

JRS Knowhow Ltd ceased trading at the end of March 2024. The charity took over responsibility for delivering a small number of final contractual commitments and appointed its CEO as a Director of the subsidiary company prior to either placing it into dormancy or closing it completely.

Aim 3: Use evidence and lived experience to create positive change

Goal 1: Build opportunities for people with lived experience to inform how we work and what we do

During the reporting period, we:

- Delivered a model of survivor peer support project developed previously, between identified survivors of human trafficking who have integrated into Scotland and those who have just been identified.
 - Reviewed how we can better use data currently captured through service provision for victim/survivors of trafficking and exploitation.
 - Reviewed the membership and role of the Scottish Just Law Centre Advisory Group following reflection on delivery model and priorities for future work.
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JustRight Scotland

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

Year ended 31 March 2024

- Reviewed and analysed data from casework and second-tier advice to inform future priorities for service development.
- Built relationships with organisations led by those with lived experience of equality and human rights issues, with a view to developing formal referral partnerships.
- Reviewed and streamlined quantitative and qualitative data captured about service delivery, through case-management system for direct legal representation cases, data recording systems for 2nd-tier advice and legal surgeries, and feedback forms for clients and other individuals accessing services.
- Worked with Rape Crisis Scotland to engage with an Access and Inclusion Lived Experience Panel of survivors of gender based violence.
- Continued to deliver information sessions for JustCitizens and other partner grassroots organisations, to assist them in keeping up-to-date on key developments in immigration and asylum law, and support their policy and influencing work.
- Continued to grow and develop work with JustCitizens, with the formation of a wider JustCitizens network and core team, and additional training for the team.
- Widened participation work outside of JustCitizens, for example, Hotel Rights Reps, and other pilot projects.

Challenges during the reporting period included data capture and reporting following the introduction of a new case management system for our work. Further training and development work is needed to make best use of the system in order to generate useful data.

Goal 2: Use policy, public affairs and strategic communications work to influence change

During the reporting period, we:

- Advocated for and influenced the development of an improved framework for support and assistance to individuals impacted by human trafficking and exploitation.
- Provided expertise based on casework and partnerships to the development of a Scottish Human Rights Bill and legislation to end LGBT conversion practices, plus other relevant policy/legislative opportunities that arise.
- Used qualitative and quantitative evidence, continue to develop key relationships with civil society to contribute to areas of strategic advocacy.
- Continued to maintain our position as a trusted source of technical information and practical insight on migrants rights for the Scottish Government, Scottish Parliament, and local authorities and COSLA.
- Continued to collaborate with the JustCitizens project on shared policy and influencing priorities.
- Continued to engage in relevant law and policy development, informed by casework and lived experience of survivors of gender based violence including Victims, Witnesses, and Justice Reform Bill, misogyny law consultation, abortion safe access (“buffer”) zones and others.
- Continued to prioritise, plan, and deliver a policy and public affairs strategy to support the work of our legal centres, ensuring lived experience and evidence from our centres and JustCitizens, remains at the heart of policy and project development.
- Continued to highlight specific access to justice gaps through policy and campaigning work, using our evidence and lived experience to propose clear and credible solutions to closing those gaps.

JustRight Scotland

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

Year ended 31 March 2024

- Continued to use our organisation to provide a platform for those with lived and learned experience and advocate for opportunities for deeper engagement and influence for lived experience groups in policy and decision-making processes.
- Continued to share stories from lived experience groups we work with in an impactful and meaningful way.
- Worked towards a change in the public discourse around the representation of vulnerable groups in the UK to more active and empowering messages.
- Worked to shift language and cultural approaches within the organisation and across our networks towards a more inclusive, direct and empowering style/brand.
- Built and strengthened our relationships with press and media, at Scottish, UK and European level.

Aim 4: Inspire collaborations for social justice

Goal 1: Collaborate with networks of like-minded people and organisations to build effective campaigns for change

During the reporting period, we:

- Continued to convene a network of public interest litigation projects across Britain and Ireland in order to share information, coordinate actions and collaborate where useful.
- Continued to intensify engagement with the proposed new Scottish Human Rights Bill – influencing and engaging with pre-legislative consultation, mobilising legal sector and collaborating with civil society.
- Explored and piloted community and movement lawyering approaches, including ongoing collaborations with Roof Coalition and others, and development of a 'Rights Rep' model for asylum seekers accommodated in hotels in Scotland.
- Collaborated with equality and human rights organisations to engage with the Equality and Human Rights Commission and Scottish Human Rights Commission on cross-sector issues such as their engagement with civil society, policy development processes, evidence-gathering, and use of powers.
- Continued to collaborate with key external organisations on joint briefings, statements, consultations and campaigns, by taking the lead in building consensus and effective coalitions.
- Built and strengthened relationships with UK-wide civil society organisations and across sectors in relation to issues such as Human Rights Act, immigration and incorporation agenda.
- Continued to collaborate with funders and partners and reinforce these relationships by showcasing the value/role/impact of collaborations for social justice through spotlights, campaigns and impact reports.

Goal 2: Contribute to policy and research at a local, national and international level

During the reporting period, we:

- Continued to collaborate with 3 key frontline anti-trafficking support organisations in Scotland - TARA, Migrant Help and Scottish Guardianship Service and develop engagement with other sector organisations.

JustRight Scotland

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

Year ended 31 March 2024

- Continued to participate in Anti-Trafficking Monitoring Group including quarterly meetings with the Office of the Independent Anti Slavery Commissioner.
- Continued to participate in Scottish Government's Action Area Implementation groups regarding the Scottish Government's Strategy on human trafficking and exploitation.
- Continued to participate in Scottish Parliament Cross Party Group on Human Trafficking.
- Continued to participate in Child Trafficking Partners Group, Glasgow City Council.
- Built and strengthened our relationship with politicians and decision-makers at the Scottish, UK and European level.
- Built and strengthened relationships with academic institutions to build an evidence base and investigate solutions to human rights and access to justice issues.

Aim 5: Build agile solutions and long-term sustainability

Goal 1: Maintain effective and efficient operational systems and processes

During the reporting period, we:

- Continued to hold a regular cycle of quarterly Board and Board Committee meetings.
- Reviewed and updated our Scheme of Delegation and Board Committee Terms of Reference.
- Produced quarterly and midyear financial reports to monitor performance against key indicators.
- Prepared and filed annual audited accounts for JRS Group in good time. Produced a three-year budget for 2024-2027.
- Carried out a premises and facilities review to identify future needs/options
- Carried out an annual programme of health & safety compliance/improvement.
- Repeated an "organisational health check" from 2022 to review progress and identify further actions needed.

During the reporting period, our Operations Team was affected by long-term absence and interim management arrangements required to be made to ensure continuity.

Goal 2: Invest in our core organisational functions

During the reporting period, we:

- Developed an Equity and Inclusion policy and action plan.
- Developed a Lived Experience Participation strategy.
- Introduced a new online HR management system to support more effective HR record keeping, policies and procedures, and learning & development.
- Reviewed and updated several HR systems, policies and procedures, incorporating into Employee Handbook.
- Reviewed external employment law advice provision options.
- Continued work to strengthen internal financial and funding management systems.
- Brought finance and accounting services inhouse following a review of outsourced provision.

Challenges experienced this year included the impact of absence at the organisation's external accountant, which significantly affected our preparation for audit. We were able to respond by bringing all finance and accounting services inhouse, but this required careful attention at a busy period of the financial year.

JustRight Scotland

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

Year ended 31 March 2024

We also experienced delays in developing a new Board Training and Development Plan and a trustee and office bearer succession plan, due to trustee capacity constraints.

Progress was made towards developing a new Monitoring, Evaluation and Learning Framework but this requires further attention in order to finalise it and align with our new five-year Strategy.

Goal 3: Develop a diverse, confident, resilient staff team

During the reporting period, we:

- Developed and implemented a transparent pay and progression framework
- Improved pay and conditions where possible in consultation and negotiation with trade union
- Continued to develop a culture of staff engagement including our staff forum and devolving decision making where possible
- Reviewed and improved wellbeing and other practical supports for staff

Notably, the organisation negotiated its first annual pay claim with a recognised trade union, having signed a recognition agreement for the first time in 2023. The negotiation process took place in a timely manner and was agreed by April 2024.

Having established a Staff Forum in early 2023, a planned review of its effectiveness was due to take place in the final quarter of the reporting period. This has been delayed due to capacity pressures and will now take place in 2024-25.

Goal 4: Create opportunities for the next generation of social justice lawyers and change-makers

During the reporting period, we proactively supported staff training and development including individual and organisational-wide activities. We also continued to host and support Justice First Fellows and a small number of paid internships. Work was delayed to further develop our ability to host paid internships, and to explore collaboration opportunities for human rights and social justice workforce development.

Goal 5: Diversify income sources and increase unrestricted income

During the reporting period, we continued to review, develop and implement a short, medium and longer term Funding Strategy. This work will continue into 2024-25 in order to support our new five-year Strategy.

As reported above, we also monitored the performance of the JRS Knowhow trading subsidiary and took action to close it due to lower-than-expected sales and cashflow challenges.

4. Financial Review

Total incoming resources for the group for the year 2023-24 were £1,881,158 and total expenditure was £1,538,428.

The financial year ended with a surplus of £342,730 comprising unrestricted income from training, donations and surplus transferred from the Legal Liability Partnership, which is referred to as a management charge.

Net assets totalled £558,480 with net current assets of £551,832. The liquid cash balance was £411,620.

JustRight Scotland

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

Year ended 31 March 2024

Income increased compared to financial year 2022-23 from £1,484,34. Increase in income was largely due to deferred income being released from the balance sheet, and to a loan made to JRS Knowhow Ltd being converted to a grant.

Expenditure also increased slightly from £1,459,832 in 2022-23. This reflected inflationary increases in staffing and other expenditure requirements.

Reserves position

The charity started the financial year 2023-24 with £356,365 of unrestricted reserves and £nil restricted reserves. The unrestricted reserves position comes from surplus unrestricted income. It also includes funds due to the charity from the related LLP which are based in part on work in progress figures.

The group started the financial year with £215,750 of unrestricted reserves and £nil restricted reserves. The group position reflected a £200,000 loan held by the JRS Knowhow Ltd trading subsidiary.

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 2023-24, we made progress towards achieving this position with an increase in unrestricted reserves to £558,480 (group) and £541,420 (charity). This represents around 4 months' operating costs based on expenditure in 2023-24.

Subsidiary performance

A full review of the trading subsidiary, JRS Knowhow Ltd, business plan and financial forecasts took place in July 2023. A further review was carried out in December 2023 following lower-than-forecast revenue income and associated cashflow concerns. As a consequence, the charity's Board of Trustees took the difficult decision to instruct the subsidiary to cease trading in March 2024.

Although the subsidiary closed the financial year with an operating profit, this was primarily due to the conversion of an investor loan to a grant during the financial year. Underlying profitability of ongoing operations remained poor and future financial forecasts did not provide the Board of Trustees with sufficient confidence that the subsidiary would become a reliable source of unrestricted income.

Significant Events

Cost of Living

Substantial and sustained rises in the cost of living continued to affect our operations 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 with effect from 1 April 2024.

War in Gaza

Israel's war on Gaza from October 2023 onwards led to a range of pressures on the organisation's staff team, clients and the communities we exist to support. This included a gap in the UK's asylum and immigration response to people leaving Gaza to seek refuge, which we sought to address through

JustRight Scotland

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

Year ended 31 March 2024

work with the Gaza Family Reunion campaign and legal advice and representation to affected families.

Principal risks

The Audit, Finance and Risk Committee of the Board of Trustees met four times during 2023-24.

The Committee considered the organisation's Strategic Risk Register at each meeting, taking recommendations from the CEO and Executive team, and making adjustments to assessment of risks and associated mitigations as required.

Key residual risks, after planned mitigations, remained as follows:

- Failure of management control and financial oversight of the charity's trading subsidiary
- Failure to meet medium term income and expenditure targets, compromising long-term sustainability
- Failure to build unrestricted reserves in line with target
- Overwhelming of Executive team capacity
- Low staff morale, wellbeing and satisfaction

Plans for managing and monitoring these risks were identified and included:

- Intensified management oversight of trading subsidiary by CEO and regular review of performance by Board of Trustees
- Continued development and implementation of medium-long term funding strategy
- Regular management meetings between CEO and Executive team, Chair and CEO, and oversight by HR Committee of the Board
- Strengthened oversight and reporting on staff wellbeing to HR Committee of the Board

Principal funding sources

During the period 2023-24, the charity's principal funding sources were as follows:

- Charitable trusts and foundations - £795,262 (53%)
- Scottish Government grants - £491,812 (33%)
- Training income - £45,193 (3%)
- Donations, interest, management charges and other income - £161,798 (11%)

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

AB Charitable Trust
Alan & Babette Sainsbury's Charitable Trust
Baring Foundation
Central England Law Centre
Esmee Fairbairn Foundation
Foundation Scotland
Joseph Rowntree Charitable Foundation
Justice Together Initiative
Legal Education Foundation
Lorna Byrne Foundation
National Lottery Community Fund
People Postcode Lottery
Paul Hamlyn Foundation

JustRight Scotland

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

Year ended 31 March 2024

Robertson Trust
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 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

During the reporting period, extensive preparatory work was undertaken to develop a new five-year Strategy for the organisation. Entitled "Paving Routes to Justice", the final Strategy was launched in May 2024.

The Strategy sets five new strategic aims:

1. Use the law to defend the rights of people who are marginalised, minoritised, lack access to power, and face particularly high barriers to justice.
2. Work with and alongside marginalised communities, using the law for system-changing work to extend their rights and access to justice.
3. Build people's knowledge and understanding of human rights, and their skills in advocating for and protecting human rights.
4. Invest in, support and nurture the next generation of human rights and social justice lawyers, defenders and leaders.
5. Develop ways to sustain our organisation's work over the longer term.

In 2024-25 we will begin to implement this new Strategy, which represents an evolution of our work to date.

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;
-

JustRight Scotland

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

Year ended 31 March 2024

- 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 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 22 November 2024 and signed on behalf of the board of trustees by:



M Fletcher
(Co-Chair)
Trustee



A Joy
(Co-Chair)
Trustee

JustRight Scotland

Independent Auditor's Report to the Members of JustRight Scotland

Year ended 31 March 2024

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 2024 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 2024 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 2024

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.

JustRight Scotland

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

Year ended 31 March 2024

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 2024

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

16 December 2024

JustRight Scotland

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

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	599,922	954,875	1,554,797	1,260,680
Investment income	5	4,511	–	4,511	479
Other income	6	321,850	–	321,850	223,181
Total income		<u>926,283</u>	<u>954,875</u>	<u>1,881,158</u>	<u>1,484,340</u>
Expenditure					
Expenditure on charitable activities	7,8	604,307	934,121	1,538,428	1,459,832
Total expenditure		<u>604,307</u>	<u>934,121</u>	<u>1,538,428</u>	<u>1,459,832</u>
Net income and net movement in funds		<u>321,976</u>	<u>20,754</u>	<u>342,730</u>	<u>24,508</u>
Reconciliation of funds					
Total funds brought forward		215,750	–	215,750	191,242
Total funds carried forward		<u>537,726</u>	<u>20,754</u>	<u>558,480</u>	<u>215,750</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 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	400,637	954,875	1,355,512	1,116,355
Investment income	5	2,973	–	2,973	336
Other income	6	138,580	–	138,580	179,305
Total income		<u>542,190</u>	<u>954,875</u>	<u>1,497,065</u>	<u>1,295,996</u>
Expenditure					
Expenditure on charitable activities	7,8	377,889	934,121	1,312,010	1,225,272
Total expenditure		<u>377,889</u>	<u>934,121</u>	<u>1,312,010</u>	<u>1,225,272</u>
Net income and net movement in funds		<u>164,301</u>	<u>20,754</u>	<u>185,055</u>	<u>70,724</u>
Reconciliation of funds					
Total funds brought forward		356,365	–	356,365	285,641
Total funds carried forward		<u>520,666</u>	<u>20,754</u>	<u>541,420</u>	<u>356,365</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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	6,648	10,815
Current assets			
Debtors	13	248,450	285,832
Cash at bank and in hand		411,620	482,251
		<u>660,070</u>	<u>768,083</u>
Creditors: amounts falling due within one year	14	<u>108,238</u>	<u>363,148</u>
Net current assets		<u>551,832</u>	<u>404,935</u>
Total assets less current liabilities		<u>558,480</u>	<u>415,750</u>
Creditors: amounts falling due after more than one year		<u>558,480</u>	(200,000) <u>215,750</u>
Funds of the charity			
Restricted funds		20,754	–
Unrestricted funds		<u>537,726</u>	<u>215,750</u>
Total charity funds	17	<u>558,480</u>	<u>215,750</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2024, and are signed on behalf of the board by:



M Fletcher
(Co-Chair)
Trustee



A Joy
(Co-Chair)
Trustee

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

JustRight Scotland

Company Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	3,927	10,011
Current assets			
Debtors	13	212,340	327,546
Investments	20	100	100
Cash at bank and in hand		389,575	287,493
		<u>602,015</u>	<u>615,139</u>
Creditors: amounts falling due within one year	14	<u>64,522</u>	<u>268,785</u>
Net current assets		<u>537,493</u>	<u>346,354</u>
Total assets less current liabilities		<u>541,420</u>	<u>356,365</u>
Net assets		<u>541,420</u>	<u>356,365</u>
Funds of the charity			
Restricted funds		20,754	–
Unrestricted funds		<u>520,666</u>	<u>356,365</u>
Total charity funds	17	<u>541,420</u>	<u>356,365</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2024, and are signed on behalf of the board by:



M Fletcher
(Co-Chair)
Trustee



A Joy
(Co-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 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	342,630	24,508
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,273	7,301
Other interest receivable and similar income	(4,511)	(479)
Interest payable and similar charges	75	36
Accrued expenses	98,682	-
<i>Changes in:</i>		
Trade and other debtors	(1,135)	(233,031)
Trade and other creditors	(514,975)	180,132
Cash generated from operations	<u>(71,961)</u>	<u>(21,533)</u>
Interest paid	(75)	(36)
Interest received	4,511	479
Net cash (used in)/from operating activities	<u>(67,525)</u>	<u>(21,090)</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,106)	(6,133)
Net cash used in investing activities	<u>(3,106)</u>	<u>(6,133)</u>
Net (decrease)/increase in cash and cash equivalents	(70,631)	90,073
Cash and cash equivalents at beginning of year	482,251	392,178
Cash and cash equivalents at end of year	<u>411,620</u>	<u>482,251</u>

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

JustRight Scotland

Company Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	185,055	70,724
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,265	6,899
Other interest receivable and similar income	(2,973)	(336)
Interest payable and similar charges	30	36
Accrued expenses/(income)	98,682	(99,729)
<i>Changes in:</i>		
Trade and other debtors	17,842	(61,134)
Trade and other creditors	(205,581)	105,142
Cash generated from operations	99,320	21,602
Interest paid	(30)	(36)
Interest received	2,973	336
Net cash from operating activities	<u>102,263</u>	<u>21,902</u>
Cash flows from investing activities		
Purchase of tangible assets	(181)	(6,133)
Net cash used in investing activities	<u>(181)</u>	<u>(6,133)</u>
Net increase in cash and cash equivalents	102,082	15,769
Cash and cash equivalents at beginning of year	287,493	271,724
Cash and cash equivalents at end of year	<u>389,575</u>	<u>287,493</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 2024

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.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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 2024

4. Donations and legacies

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Donations			
Donations	9,417	–	9,417
Grants			
Grants	590,505	954,875	1,545,380
	<u>599,922</u>	<u>954,875</u>	<u>1,554,797</u>
	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Donations			
Donations	9,417	–	9,417
Grants			
Grants	391,220	954,875	1,346,095
	<u>400,637</u>	<u>954,875</u>	<u>1,355,512</u>
	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>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Investment income

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2024 £
Bank interest receivable	4,511	-	4,511

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2023 £
Bank interest receivable	479	-	479

6. Other income

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Other income	192,031		192,031
Management charge	75,275	-	75,275
Training Income	54,544	-	54,544
	<u>321,850</u>	<u>-</u>	<u>321,850</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Other income			
Management charge	93,387	-	100,389
Training Income	45,193	-	45,193
	<u>138,580</u>	<u>-</u>	<u>138,580</u>

	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>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Group Unrestricted Funds £	Group Restricted Funds £	Total Funds 2024 £
Legal & training services	<u>604,307</u>	<u>934,121</u>	<u>1,538,428</u>

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2024 £
Legal & training services	<u>377,889</u>	<u>934,121</u>	<u>1,312,010</u>

	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>

8. Expenditure on charitable activities by activity type

	Group Total funds 2024 £	Company Total funds 2024 £	Group Total fund 2023 £
Legal & training services	<u>1,538,428</u>	<u>1,312,010</u>	<u>1,459,832</u>

9. Net income

Net income is stated after charging/(crediting):

	Group 2024	Company 2024	Group 2023
Depreciation of tangible fixed assets	<u>7,273</u>	<u>6,265</u>	<u>7,301</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Staff costs

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

	Group 2023 £	Company 2024 £	Group 2023 £
Wages and salaries	859,023	788,482	733,455
Employer National Insurance	83,216	80,992	66,945
Employer contributions to pension plans	54,466	49,822	43,896
	<u>996,705</u>	<u>919,296</u>	<u>844,296</u>

The average head count of employees during the year was 23 (2023: 25).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024 No.	2023 No.
£60,000 to £69,999	1	–
£70,000 to £79,999	1	–
	<u>2</u>	<u>–</u>

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 £267,116 (2023:£218,411).

11. Trustee remuneration and expenses

No trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: nil).

Auditors Remuneration

	2024 £	2023 £
Audit Fees of the financial statements	7,875	7,500
	<u>7,875</u>	<u>7,500</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

Group

	Equipment £
Cost	
At 1 April 2023	24,676
Additions	3,106
At 31 March 2024	<u>27,782</u>
Depreciation	
At 1 April 2023	13,861
Charge for the year	7,273
At 31 March 2024	<u>21,134</u>
Carrying amount	
At 31 March 2024	<u>6,648</u>
At 31 March 2023	<u>12,787</u>

Company

	Equipment £
Cost	
At 1 April 2023	23,068
Additions	181
At 31 March 2024	<u>23,249</u>
Depreciation	
At 1 April 2023	13,057
Charge for the year	6,265
At 31 March 2024	<u>19,322</u>
Carrying amount	
At 31 March 2024	<u>3,927</u>
At 31 March 2023	<u>10,011</u>

13. Debtors

	Group 2024	Company 2024	Group 2023
		£	£
Trade debtors	22,745	19,331	48,052
Amounts owed by group undertakings	-	8,125	-
Prepayments and accrued income	13,516	13,516	116,736
Other debtors	212,189	171,368	121,044
	<u>248,450</u>	<u>212,340</u>	<u>285,832</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Creditors: amounts falling due within one year

	Group 2024	Company 2024	Group 2023	Company 2023
	£	£	£	£
Trade creditors	65,628	22,579	86,198	36,290
Accruals and deferred income	14,669	14,002	224,100	182,487
Social security and other taxes	27,941	27,941	48,818	45,977
Other creditors	-	-	4,032	4,031
	<u>108,238</u>	<u>64,522</u>	<u>363,148</u>	<u>268,785</u>

15. Deferred income

	Group & Company 2024	2023
	£	£
At 1 April 2023	169,803	-
Amount released to income	(169,803)	-
Amount deferred in year	-	169,803
At 31 March 2024	<u>-</u>	<u>169,803</u>

16. 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 £54,466 (2023: £43,896)

17. Analysis of charitable funds

Unrestricted funds

Group	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
JRA	113,210	164,266	(228,186)	49,290
SATEC	37,505	84,019	(88,264)	33,260
SRMC	196,937	205,959	(51,506)	351,390
SJLC	8,713	56,947	(9,933)	55,727
KnowHow	(140,615)	415,092	(226,418)	48,059
	<u>215,750</u>	<u>926,283</u>	<u>(604,307)</u>	<u>537,726</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	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>

Company

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
JRA	113,210	182,097	(228,186)	–	67,121
SATEC	37,505	88,265	(88,264)	–	37,506
SRMC	196,937	211,011	(51,506)	–	356,442
SJLC	8,713	60,817	(9,933)	–	59,597
	<u>356,365</u>	<u>542,190</u>	<u>(377,889)</u>	<u>–</u>	<u>520,666</u>

	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>

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

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
JRA	–	92,519	(92,519)	–	–
SATEC	–	119,495	(119,495)	–	–
SRMC	–	282,189	(282,189)	–	–
SWRC	–	265,733	(244,979)	–	20,754
SJLC	–	194,939	(194,939)	–	–
	<u>–</u>	<u>954,875</u>	<u>(934,121)</u>	<u>–</u>	<u>20,754</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	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>

Details of funds can be found in the trustees report.

18. Analysis of net assets between funds

Group

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	6,648	–	6,648
Current assets	639,316	20,754	660,070
Creditors less than 1 year	(108,238)	–	(108,238)
Net assets	<u>537,726</u>	<u>20,754</u>	<u>558,480</u>

Company

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	3,927	–	3,927
Current assets	581,261	20,754	602,015
Creditors less than 1 year	(64,522)	–	(64,522)
Net assets	<u>520,666</u>	<u>20,754</u>	<u>541,420</u>

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>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	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>

19. Analysis of changes in net debt

Group

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>582,080</u>	<u>(170,460)</u>	<u>411,620</u>

Company

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>287,493</u>	<u>102,082</u>	<u>389,575</u>

20. Subsidiary

	Shares in group undertaking £	
	2024 £	2023 £
Cost or valuation		
At 1 April 2023 and 31 March 2024		<u>100</u>
Impairment		
At 1 April 2023 and 31 March 2024		<u>–</u>
Carrying amount		
At 31 March 2024		<u>100</u>
At 31 March 2023		<u>100</u>
The summary financial performance of subsidiary is:		
Net profit/(Loss)	<u>139,507</u>	<u>(46,216)</u>
The assets and liabilities of the subsidiary were:		
Total assets	<u>67,725</u>	<u>212,496</u>
Total liabilities	<u>(68,734)</u>	<u>(353,011)</u>
Aggregate share capital and reserves	<u>(1,009)</u>	<u>(140,515)</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

All investments shown above are held at valuation.

21. Related parties

During the year JustRight Scotland (charity) charged a management charge of £36,165 plus VAT (2023: £82,300 plus VAT) to JustRight Scotland LLP. Also, during the year, JustRight Scotland (charity) paid various costs on behalf of JustRight Scotland LLP totalling £25,872 (2023: £Nil). At 31 March 2024, the balance due from JustRight Scotland LLP was £171,368 (2023: £114,952).