

COMPANY REGISTRATION NUMBER: SC047818
CHARITY REGISTRATION NUMBER: CS003061

JustRight Scotland
Financial Statements
31 March 2022

NELSON GILMOUR SMITH

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Mercantile Chambers
53 Bothwell Street
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JustRight Scotland

Financial Statements

Year ended 31 March 2022

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Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2022

The trustees present their report and the financial statements of the group for the year ended 31 March 2022.

Reference and administrative details

Registered charity name JustRight Scotland
Charity registration number CS003061
Company registration number SC047818
Principal office and registered office 1/1 Libertas House
39 St Vincent Street
Glasgow
G1 2ER

The trustees

C McKay (Chair)
M Fletcher (Vice chair)
E Anderson (Treasurer)
L Reynolds
D Hanlon
A Joy
R Micklem (Resigned 21 March 2022)
R Wallace (Resigned 10 January 2022)
M Babjak
K Jones

Auditor Nelson Gilmour Smith
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Glasgow
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Solicitors Burness Paull LLP
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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2022

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 2021-22, Kirsty Thomson and Andrew Sirel were the 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.

We 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 are part of the group for the consolidated accounts.

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. There are no external organisations that are allowed to appoint Trustees to our Board.

In June 2021, two new Trustees were appointed, following an open recruitment exercise, to ensure we have skills required to support us in our next phase of development. Following further resignations from the Board in January 2022 and March 2022, a further open recruitment exercise will take place in 2022-23.

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 four senior members of staff during 2021-22:

- Kirsty Thomson, Managing Director and Partner
- Jennifer Ang, Director of Policy and Development
- Andrew Sirel, Legal Director and Partner
- Jennifer Cook, Head of Operations

The Executive, working collectively, managed the operations of the charity throughout the year. They met weekly to review operational matters, make operational decisions and identify any key risks to be

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escalated to the Board. They prepared Executive reports for each Board Committee, and for each full Board meeting.

During the year, the charity progressed plans to recruit and appoint a Chief Executive Officer, recognising that the organisation was at a size and stage where executive leadership of this kind was required to provide additional capacity and to oversee operations. The Board recognised that the current Executive required to provide senior leadership and management to the legal services provided by the charity, and to the ongoing development of external relationships and partnerships.

Recruitment for a CEO commenced in December 2021 and Emma Hutton was appointed in March 2022, taking up post on 1 June 2022. This restructure will require some changes to existing governance and management procedures, which will be actioned in 2022-23.

Executive pay

During 2021-22, in advance of recruitment of a CEO, a benchmarking exercise was carried out by an external HR agency for some of the Executive roles. The roles benchmarked were the Chief Executive Officer, the Managing Director or Partner, Director of Policy & Development, and Head of Operations. Other than the CEO, they found that the majority of Executive roles were salaried in the lower quartile of similar roles found through survey and on recruitment sites for not-for-profit organisations.

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
- Inclusion Scotland
- Human Rights Consortium Scotland
- Kids in Need of Defence UK
- Rape Crisis Scotland
- Robertson Trust
- Scottish Refugee Council
- Scottish Trans Alliance
- 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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Year ended 31 March 2022

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

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for change

- contributing to policy and research at a local, national and international level
- investing in our core organisational functions
- developing our team including creating opportunities for the next generation of social justice lawyers and changemakers
- developing our financial resilience and diversifying our income sources.

Our short-term aims for the year 2021-22 were to:

1. Maintain and consolidate our provision of specialist legal services through our four centres of legal excellence as a key vehicle for improving access to justice.
2. Further develop our policy, research, training and communications work to better empower people to secure their rights.
3. Develop our work with a panel of people with lived experience of migration to Scotland to better use evidence and lived experience to create positive change.
4. Maintain and develop further partnerships to deliver collaborative campaigns and models of social justice.
5. Strengthen our organisational infrastructure and financial sustainability including developing our social enterprise.

During 2021-22, 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 began work to develop an approach to organisation-wide monitoring, evaluation and learning. This work will continue in 2022-23 with support from external consultants to develop a Theory of Change and an improved monitoring and evaluation framework for the longer term.

Activities

During 2021-22, 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. The centre started the financial year with two full-time solicitors and who were joined during the year by a full-time legal caseworker. In 2021-22, we:

- Provided free legal information, advice and representation to survivors of human trafficking and exploitation across Scotland. Our team provided 97 one-off legal advice appointments and directly represented 56 clients on 101 legal matters relating to asylum and immigration, judicial reviews, support and accommodation, and family reunion.
 - Developed 7 "Know your Rights" factsheets for victim-survivors covering topics including identification as a victim, asylum and immigration, compensation, education, employment, gender-based violence, legal advice, money and health,
 - Worked in partnership with the Trafficking Awareness Raising Alliance (TARA) and Migrant Help
-

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to provide free weekly legal information and advice surgeries.

- Following a pilot project and securing funding, we commenced delivering a Peer Support programme as part of our focus on long term outcomes for victim-survivors of trafficking in Scotland;
- 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.
- Worked with the 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 Scottish Government Action Area groups on the implementation of the Human Trafficking and Exploitation Strategy.
- 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.
- Took part in the Child Trafficking Working Group at Glasgow City Council.
- Contributed to UK and international research including a research project on pathways for survivors to access support, led by the University of Nottingham's Rights Lab; input to Modern Slavery Core Outcomes Set exploratory workshops as held by Kings College London and subsequent practitioner and survivor online surveys; and assisting engagement of interviewees for international SEREDA project (focus on individuals subject to forced migration and their experiences of sexual gender-based violence)
- Delivered bespoke training on anti-trafficking and exploitation as well as updating key partners on changes to immigration and asylum law as affects victim-survivors of trafficking.
- Delivered the Ashurst Pro Bono Project - focussing on integration and medium to long term outcomes for victim-survivors of trafficking. Following enquiry from Ashurst, SATEC established and chaired meetings in order to connect key antitrafficking partner agencies in Scotland with Ashurst to develop and deliver a programme of basic life skills.
- Collaborating and coordinating with Scottish Refugee Council and the Children and Young People's Commissioner Scotland to examine and address the prosecution and punishment of minors who are victims of trafficking in the UK.
- SATEC solicitors also provided advice and information through the pilot project RISE@SWRC (Rights, Information, Support and Empowerment). The project focussed on the rights and needs of women involved in selling and exchanging sex.

Scottish Refugee and Migrant Centre (SRMC)

Our Scottish Refugee & Migrant Centre delivers collaborative projects supporting migrant children and young people; migrant women affected by violence; migrants at risk of destitution; people seeking family reunion; and EEA nationals at particular risk of becoming unlawfully resident in the UK. During 2021-22, the Centre also responded rapidly to the refugee crises prompted by the fall of Afghanistan and the war in Ukraine. The centre started the financial year comprised of two full-time solicitors. By the end of the financial year the team had 3 full-time solicitors, a trainee solicitor, and a full-time legal caseworker. In 2021-22, we:

- Provided specialist legal representation to migrant children and young people, women affected by violence, destitute migrants, and EEA nationals. Our SRMC team represented with 48 new individuals during the financial year, opening 99 separate legal files.

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- Operated a free to use immigration and asylum 2nd tier advice, which fielded 94 calls covering 128 different pieces of advice.
- Delivered 20 full-day training sessions to statutory services and third sector organisations on various topics related to the rights and entitlements of migrants.
- Gave written and oral evidence to the Scottish Parliament on the Nationality & Borders Bill, the asylum system, and the conflict in Ukraine.
- Established Ukraine Advice Scotland - our Scottish Government-funded email and telephone advice hub for Ukrainians seeking safety in Scotland.
- 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 and DLA Piper to make immigration/nationality applications for children in care.
- Established 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.
- Partnered with the Free Legal Advice Clinic at the University of Edinburgh, and Streetwork, to make EUSS applications for EEA nationals who are homeless or at risk of homelessness.
- Instructed a legal Opinion, with the Scottish Refugee Council, on the impacts of the Nationality & Borders Bill on matters within the devolved competence of the Scottish Parliament, and used this Opinion to advocate for mitigations against the rights-regressive aspects of the Bill.
- Provided technical legal expertise to the third sector and the Scottish Government on the incorporation of the UN Convention on the Rights of the Child.
- 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. The centre was staffed by six members at the beginning of the financial year and finished the financial year with 4.6 full-time equivalent staff. In 2021-22, we:

- Provided free legal information, advice and representation to women survivors of gender-based violence. We answered 406 calls via our free, specialist legal helpline, provided 130 online advice appointments and directly represented 36 clients. During the reporting period 8 clients were taken on by the SWRC.
- We provided advice and representation on legal matters including domestic violence, stalking, criminal injuries compensation awards, child contact, police complaints, university complaints, civil damages and matters co relating to asylum and immigration, judicial reviews, and support and accommodation.

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- Submitted 4 policy responses, using experiences of women contacting the centre to help inform this. During the reporting period, we responded to consultations on the Regulation of Child Contact Centres, on Registers of Child Welfare Reporters, Curators ad litem and Solicitors and on changes to the Code of Conduct for Members of the Scottish Parliament.
- During the reporting period, the SWRC published the following blogs:
 - CICA 'Same Roof Rule' claims - deadline approaching
 - Reporting stalking to the police - how to make the process more supportive
 - 10 facts about Female Genital Mutilation (FGM) in Scotland
 - FollowIt App: Support with stalking
 - Spiking by injection: what are your rights?
 - Doxing: what is it and what are your rights?
 - Fake Images, Real Crime: support for dealing with deepfakes
 - Raising a claim for sexual harassment in an employment tribunal: time limits
 - RISE blog: Universal Credit and how to claim it
 - Non-disclosure agreements (NDAs) in sexual harassment cases
 - Flashing and cyber-flashing - what to do and where to get support
 - RISE blog: Supporting Tamara
- Published the following resources:
 - Making a disclosure of abuse on social media
 - Immigration: know your rights
- Delivered professional training to solicitors and support organisations working with victims/survivors of abuse on issues including: Forced Marriage and Women's Rights in Scotland, sexual harassment at work, Domestic Abuse and the law. During the reporting period, the SWRC delivered our bi-annual 2-day approved training for solicitors on Domestic Abuse and the Law and on developing trauma informed legal practice. In 2021, the SWRC also delivered training for the Legal Services Agency's Women's Rights in Scotland: Gender Based Violence Webinar and to the Cabinet Office Civil Servants on Domestic Abuse for International Women's Day.
- In 2021, the SWRC worked with Women's Support Project to deliver a series of webinars and education materials on Harmful Practices, as part of our work for the Labyrinth Project. The first webinar took place on 8 December 2021 on Forced Marriage. There were 62 live attendees and we've received requests for a copy of the recording.
- Established our 'solicitor referral network' for which we have published on our website a list of solicitors whom have completed our 2 Day Domestic Abuse training.
- Presented on forced marriage cases the SWRC have been involved in at a roundtable hosted by the University of Glasgow.
- In June 2021, we developed and launched 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. This project provided advice to 8 clients either directly or as second tier advice through a stakeholder agency, 4 women who engaged with the pilot directly received multiple appointments and accessed legal support in relation to multiple needs. SWRC has already published lived experience materials following engagement with a survivor who attended a RISE@SWRC legal advice surgery and provided feedback on her experience of accessing this service.
- March 2022, our sexual harassment ROSA project funded by the Rosa Fund came to an end. A

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final report was submitted on increasing access to legal information, advice, representation and advocacy services for women experiencing GBV in remote and rural parts of Scotland.

- Made a successful funding bid to the Legal Education Foundation which includes costs to establish a lived experience working group for the SWRC and to establish an accountability committee comprising specialist organisations working with women currently underrepresented at SWRC services, as noted above. The LEF funding started in October 2021 with the accountability committee and lived experienced work also being resourced by the Access to Justice Co-Ordinator for SWRC.
- During 2021-22 we also undertook training and development to enable us to pilot a restructure to the delivery of SWRC helplines, responding to the needs of callers and increasing demand. From Jan - Mar 2022 we piloted the delivery of an Advocacy triage service in place of the legal helplines. The Senior Solicitor developed detailed guidance to the Advocacy team to enable them to identify callers who require specific legal information. Solicitors continued to provide the same level of helpline information and advice but this is now provided on a call back basis. The Advocacy triage service enabled us to better manage the volume of calls to SWRC Helpline and better respond to the support needs that have been apparent in many of the calls.
- The SWRC dedicated website remains very busy with 6.9K visitors in 2021-22.

Scottish Just Law Centre (SJLC)

The SJLC is a partnership initiative with Inclusion Scotland and the Scottish Trans Alliance. It aims to reduce discrimination and disadvantage in Scotland by helping people use equalities and human rights law as an effective tool for social change. The centre started the financial year with a part-time legal consultant, and ended the year with two staff members; a full time Senior Associate Solicitor and a full time legal caseworker. In 2021-22, we:

- Provided legal representation to 34 individuals across 38 different legal matters relating to discrimination.
- Represented the Equality Network in two legal interventions in the Court of Session, relating to the protection of the rights of transgender people.
- Built on successful case outcomes in disability discrimination by working with our partners to create template complaint letters for widespread use by the public.
- Established a free to use discrimination law second tier advice line, for frontline professionals working in advocacy, advice and support services.
- Submitted a written response to the call for evidence by the UK Government on the impact of reform of judicial review procedures on devolved jurisdictions.
- Submitted a written response and gave oral evidence to the Scottish Parliament's Equalities, Human Rights and Civil Justice Committee on banning the provision or promotion of LGBT+ "conversion therapies" in Scotland.
- Participated as members of the Scottish Housing and Equality Act Legal Strategy Action Group and the Roof Coalition Legal Strategy Group (to improve conditions of asylum seeker housing)

Just Citizens

During 2021-22, we also continued to host and support our Just Citizens panel of people with lived experience of the immigration and asylum system. During the year, the group:

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- Produced and launched a series of six policy briefings, which outlined evidence from lived experience and recommendations for action on their chosen policy topics - health, education, justice, political participation, right to work and rights at work, and housing and homelessness.
- Developed responses to three policy consultations - on proposals to reform the Human Rights Act, on ending food banks, and on food security.

JustRight For All

We also expanded the work of our JustRight For All policy, research, training and campaigning hub. This hub supports the work of our legal centres. We started the year with one member of staff and ended in March 2022 with 2.6 FTE employees in this team. During the year, we:

- Recruited three new roles - a Policy and Public Affairs Officer in September 2021, a Communications Officer in January 2022, and a Participation Officer, also in January 2022. These roles also support the work of the Just Citizens panel.
- Commissioned a legal opinion, in collaboration with the Scottish Refugee Council, on the devolved impacts of the Nationality and Borders Bill for Scotland, and possible ways to mitigate harmful impacts.
- Produced and published a briefing for MSPs and others as a result of this legal opinion and subsequently joined with civil society groups from across Scotland to release a joint statement, "Not in my name" expressing deep concern about the Bill.
- Responded to the UK Government's proposals to replace the Human Rights Act by: issuing a joint statement in December 2021 with four other human rights organisations; responding directly to the UK Government's consultation in March 2022; submitting a joint response with the Human Rights Consortium Scotland and over 45 Scottish civil society organisations; and led a joint response on behalf of the Scottish Association of Law Centres.
- Gave evidence to a consultation on Judicial Review reform and devolved impacts and participated in a round-table at the invitation of the Ministry of Justice.
- Gave evidence to the Scottish Parliament on ending "conversion therapy" in Scotland
- Joined the Human Rights Consortium Scotland in a joint submission to the Scottish Parliament's pre-budget scrutiny
- Joined the Human Rights Consortium Scotland in a joint submission to the Scottish Government's draft terms of reference for an Inquiry into COVID-19
- Provided oral and written evidence to the Scottish Parliament on the refugee crisis following the war in Ukraine
- Participated in broadcast and print media interviews in relation to immigration, trafficking, EU citizens, children's rights, gender discrimination, violence against women, accommodation for refugees and asylum seekers, the Human Rights Act, and Ukrainian refugees

JRS Knowhow

We also operated a social enterprise, JRS Knowhow, which is a wholly owned trading subsidiary of the charity. The enterprise is resourced and staffed separately, with our Director of Development seconded part-time to provide management oversight (with costs charged back). During 2021-22, we:

- Established the social enterprise as a company limited by shares with its own Board of Directors.
 - Approved a three-year business plan for the social enterprise with start-up investment provided by an independent investor.
-

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- Provided the social enterprise with administrative and management support, on a costed and charged back basis.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

During 2021-22 the charity performed well in relation to each of its aims for the year. Key achievements against each aim are set out below.

Aim: Maintain and consolidate our provision of specialist legal services through our four centres of legal excellence as a key vehicle for improving access to justice.

During the year, we added two full-time solicitors and three legal caseworkers to our centres. This has added capacity but has also made sure that our specialist legal service is more sustainably delivered. Historically, without legal caseworkers to support our solicitors, it has been challenging to function efficiently and meet the demand.

The impact of our legal work is felt immediately by the clients we advise and represent. Case studies provide examples of how we achieve impact for our clients.

Case study 1: victim-survivor of trafficking and sexual exploitation

We represented an EU national who had been trafficked for the purposes of sexual exploitation and was seeking immediate repatriation from Scotland to her country of origin. We were able to quickly engage with her, gather relevant information, submit an application to the Criminal Injuries Compensation Authority, and enable her to return to her country of origin. The application was granted within 6 weeks of being submitted, and the client received compensation which she was able to use to find a safe and secure place to live. This is an example of how we are able to use our specialist expertise to respond to urgent requests for representation efficiently and effectively, to achieve a positive outcome.

Case study 2: victim-survivor of trafficking and forced criminality

We represented a client referred to us from social workers at a Young Offenders Institute (YOI) where he was incarcerated for involvement in cannabis cultivation. The client had been trafficked from his country of origin at a young age and exploited through forced labour and domestic servitude in a number of countries prior to being trafficked to the UK, aged 15. Upon his arrival in the UK, he was exploited through forced labour in the form of forced criminality. Police Scotland raided the premises where he was staying and charged him with cannabis cultivation. He was threatened by his traffickers while on remand and his criminal defence solicitor advised him to plead guilty. He did as he was told and received a custodial sentence. At the end of his sentence the client was subject to mandatory deportation consideration and was transferred to an Immigration Removal Centre (IRC) in Scotland. The Home Office sought to expedite his deportation by transferring him to an IRC in England, on a Sunday. The client contacted SATEC on the Sunday night. Immediately steps were taken to challenge the relocation and detailed legal submissions drafted and submitted as well as an immigration bail application, on the grounds that the client was a victim of trafficking that night. The bail application resulted in the relocation being suspended.

A bail hearing was then scheduled within 72 hours and held remotely. The immigration judge accepted submissions made by SATEC and the client was released to Migrant Help care.

Aim: Further develop our policy, research, training and communications work to better empower people to secure their rights.

This year we made good progress towards this aim, with additional capacity added to our work in this

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area through the recruitment of three new staff members. As a result, we were able to maintain and expand the range of our outputs (press releases, social media content, parliamentary evidence submissions, government consultation submissions, website updates). We were also able to begin work on longer term strategies for these key functions.

Aim: Develop our work with a panel of people with lived experience of the asylum and immigration system to better use evidence and lived experience to create positive change.

During 2021-22, we continued to host and support our Just Citizens panel of people with lived experience of the immigration and asylum system. We worked with the group to support them to produce policy briefings and consultation responses (detailed above). In the final quarter of the reporting period, our newly recruited Participation Officer undertook a review of the progress and effectiveness of our model via one-to-one interviews with all panel members. The findings and recommendations of this will be collated and acted on in 2022-23.

Aim: Maintain and develop further partnerships to deliver collaborative campaigns and models of social justice.

We have continued to operate different models of collaboration throughout the year.

- We commenced a collaboration with the Scottish Refugee Council (SRC) called the Family Rights Service. This service is an SRC pilot programme delivering casework advocacy to asylum seeking families in Scotland. Our SRMC solicitors provide the caseworkers with specialist training and second tier legal advice to better equip them to assist the families going through various complex legal processes.
- Our Scottish Anti-Trafficking Centre (SATEC) has continued to deliver legal outreach surgeries alongside our partners Trafficking Awareness Raising Alliance (TARA) and Migrant Help. This provides critical early legal intervention to survivors of trafficking, allowing them to make informed decisions on matters relating to identification, support, criminal justice and immigration.
- Through SATEC and our SWRC Rosa Project, we also collaborated with National Ugly Mugs to provide briefings on legal definitions, remedies and protections available in Scotland in the area of gender-based violence
- We collaborated with SOHTIS (Survivors of Human Trafficking in Scotland) to provide information and clarification on legal processes and terminology in relation to the National Referral Mechanism, impact of criminal convictions on immigration processes/deportation, and advising on next steps in order to prevent deportation and challenge conviction.
- Our SJLC continued a successful collaboration with partners Inclusion Scotland and Equality Network and obtained further funding during the year to expand our work to tackle discrimination on grounds of other protected characteristics under the Equality Act.
- We actively worked to extend our partnerships with race equality, Travellers rights and migration sector organisations across Scotland by offering a series of 121 meetings, launching the second tier advice line and prioritising referrals in these areas.

Aim: Strengthen our organisational infrastructure and financial sustainability including developing our social enterprise.

We recruited our first Chief Executive Officer who took up post on 1 June 2022. This is a significant step forwards for the charity in strengthening our organisational infrastructure and we anticipate the benefits of this investment being felt substantially in 2022-23 and beyond.

Our social enterprise, JRS Knowhow, was established and launched in April 2021. By March 2022, it

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had developed routes to market, trialled products and services and established a forward plan with forecasts indicating break-even to be reached in 2022-23.

Factors affecting performance

Significant changes in the external context for our work in 2021-22 were:

- The development of the Nationality and Borders Bill (later enacted), which will have significantly harmful effects on the people we provide services for, and create significant constitutional complexity around devolved policy and duties on public authorities. This required us to engage in intensive policy and influencing work between October 2021 and the end of the reporting period.
- The proposed repeal of the Human Rights Act 1998, announced in December 2021, which would also have significantly harmful effects on all of the people we provide services for, and would also create significant constitutional complexity. Advocacy and influencing activity on this, in collaboration with civil society across Scotland and the UK, has been taking place since the announcement and is an ongoing priority.
- The war in Ukraine was a major external factor affecting us in February and March 2021. We responded rapidly to the crisis, including establishing Ukraine Advice Scotland in early March within a period of 54 hours.
- Throughout the year, we continued to maintain and develop strong relationships with our funders, with a wide range of collaboration partners, and with policy makers in government and parliament. Significant internal factors affecting our work in 2021-22 were:
- The ongoing need to operate remotely due to Covid-19 and towards the end of the period, to prepare for and plan a phased return to in-person and "hybrid" working.
- Growth in our staff team from 13 employed staff at the start of the year to 21 employed staff at the end of the period. As we move into 2022-23, a priority will be to invest in ensuring positive relationships with the staff team, and supporting the development of a strong, high performing team in the context of the organisation approaching a new stage of maturity.
- Two resignations from our Board of Trustees which have led to some pressures on the time of remaining Trustees. This will be addressed through recruitment of up to four new Trustees in 2022-23.
- Planning and preparation for the recruitment of a new leadership role, our first Chief Executive Officer, which will involve changes to governance and management across the operations in 2022-23.

Financial review

Group

Total incoming resources for the year 2021-22 were £927,338 and total expenditure was £944,933.

Net assets totalled £191,242 with net current assets of £391,242. The liquid cash balance was £392,178.

Charity

The financial year ended with a surplus of £76,804 comprising unrestricted income from training, donations and surplus transferred from the Legal Liability Partnership, which is referred to as a management charge.

Income increased compared to financial year 2020-21 from £854,772. Expenditure also increased from £682,517 in 2020-21. This reflected growth in the charity's activities and associated increases in staffing and other expenditure requirements.

JustRight Scotland

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

Year ended 31 March 2022

This is the fifth consecutive year of growth in the charity's income and expenditure. It is anticipated that both income and expenditure may rise slightly further in 2022-23 before stabilising.

Reserves position – Charity

The organisation started the financial year 2022-23 with £121,513 of unrestricted reserves and £164,218 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 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 2021-2022 we made progress towards achieving this position with an increase in unrestricted reserves from £80,406 at the beginning of the financial year to a closing balance of £121,513. This represents 1.7 months' operating costs based on operating expenses in 2021-22. Operating expenses are likely to rise slightly in 2022-23.

Subsidiary performance

The charity's trading subsidiary, JRS Knowhow Ltd ended the financial year 2021-22 with an operating loss of £94,399. During 2021-22, the trading subsidiary developed a forward business plan which was approved by the charity's Trustees. This forecasts that the subsidiary will break even in 2022-23 and begin to generate a small surplus in 2023-24.

COVID-19

In the year 2021-22, the charity continued to operate within the context of the COVID-19 pandemic. For most of the year, our offices remained closed to the public with limited office cover in place to ensure administrative needs were met. Risk assessments were in place and regularly reviewed and updated.

In March 2022, we began a phased return to office-based working with a formal rota system established to support a hybrid model of working.

Demand for our services continued to increase during the year and we were able to respond to this thanks to continued use of flexible and remote advice services, and uplifts in our funding. Going forward into 2022-23, the charity will need to adapt to "the new normal" of hybrid working across our own operations, and those of the many partners and stakeholders we work with. This is likely to require continued investment in IT infrastructure, flexible and remote working solutions, as well as office premises, in-person meeting space and a return to expenditure on travel, catering and other associated expenses.

War in Ukraine

In February 2022, war in Ukraine led to an immediate refugee crisis and a need for Scotland to respond. Working closely with the Scottish Government, who provided funding, we established Ukraine Advice Scotland within a matter of days in March 2022. Going forward into 2022-23, we will keep this new service under review and look to respond with agility and flexibility to emerging issues relating to the legal advice needs of Ukrainians in, or seeking to come to, Scotland.

Cost of Living

During 2021-22, the cost of living began to rise significantly across the UK with predicted further and substantial rises expected in 2022-23. The charity's Trustees responded to this with budgetary

JustRight Scotland

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

Year ended 31 March 2022

assumptions built into forward planning, but a key ongoing risk and uncertainty is how sharply the cost of living will rise, and how our grant funding and other sources of income will keep up with this.

Principal risks

The Audit, Finance and Risk Committee of the Board of Trustees met nine times during 2021-22 in order to maintain robust governance and oversight during what continued to be an unprecedented and unpredictable operating environment. It is expected that the Committee will be able to return to a quarterly meeting cycle as we move into 2022-23.

Key risks identified were:

- Overwhelming of the Executive team capacity
- Failure to recruit administrative support to the organisation
- Failure to develop and hold sufficient reserves
- Under-performance by the trading subsidiary
- Long-term staff absence
- Staff burnout and mental ill health
- Risks arising from a return to office working

Plans and strategies for managing these risks were:

- Securing funding for and recruiting a CEO
- Securing funding for and recruiting legal and non-legal administrative support staff
- Targeted fundraising and income generation to boost unrestricted reserves
- Recruitment of additional Trustees to boost oversight and expertise in relation to the trading Subsidiary
- Investing resources in HR and wellbeing support for staff
- Developing a planned back-to-work programme in consultation with the staff team

Principal funding sources

During the period 2021-22, the charity's principal funding sources were as follows:

- Charitable trusts and foundations - £409K (43%)
- Scottish Government grants - £401K (42%)
- Surplus from legal services fee income - £73K (8%)
- Training income - £26K (3%)
- Donations, interest, management charges and other income - £45K (5%)

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

AB Charitable Trust
Access to Justice Foundation
Central England Law Centre
Esmée Fairbairn
EU Grant
Foundation Scotland
Joseph Rowntree Charitable Foundation
Justice Together Initiative
Legal Education Foundation
Paul Hamlyn Foundation
Tara
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, and anti-discrimination. Management charges from some of these grants contribute to our core overheads.

JustRight Scotland

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

Year ended 31 March 2022

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 fee surpluses, donations and management charges 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 will mark its 5th birthday in May 2022. Having grown rapidly in its first five years, the period ahead for the charity will be one of consolidation rather than further expansion, with a focus on securing the long-term sustainability of our individual legal centres, and the whole organisation.

We will 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.

Our work to support people with lived experience of the issues we work on will continue, with a view to developing a more systematic approach to this across the whole organisation. We will invest in external support to help us embed this approach, and to support us in our continued commitment to becoming an anti-racist, intersectional and fully inclusive organisation.

We will begin to review our Strategic Plan with a view to developing our longer-term vision beyond the current Plan which runs to 2023. This process will be informed by and connected to the development of an organisation-wide monitoring, evaluation and learning framework. Overall, JustRight Scotland is entering a new phase of development, moving out of start-up and 'youth' and into maturity and 'adulthood' as an organisation. As a larger charity now, we have a need to move to a governance and management structure characterised by greater and more explicit delegation of authority to an enhanced executive leadership and management team.

In March 2022, the charity appointed its first Chief Executive Officer, Emma Hutton, who subsequently took up post on 1 June 2022. It is expected that this investment in the organisation's executive leadership will lead to further internal improvements in the charity's governance, management and operating systems and structures. Trustees recognise that our core infrastructure requires further investment and allocation of resources, in order to ensure our frontline legal and advocacy works is supported by professional HR, finance and management.

By March 2023, we aim 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.
 - 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 existing human rights laws from regressive repeal or reform.
 - Support our Just Citizens panel of people with lived experience to work in areas of priority
-

JustRight Scotland

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

Year ended 31 March 2022

importance to them.

- Review our approach to working with people with lived experience to generate improvements in our practice.
- Develop an improved monitoring, evaluation and learning framework for our work as a whole.
- Provide appropriate governance and management oversight to our social enterprise to ensure its profitability and quality of service delivery
- Invest in and strengthen our financial management and wider operating systems, structures, processes to better support existing and future growth in our frontline services.
- Consolidate our financial and funding position for the financial years 23-24 and 24-25.

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 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.
-

JustRight Scotland

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

Year ended 31 March 2022

The trustees' annual report and the strategic report were approved on 25-10-22 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 2022

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 2022 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 2022 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 2022

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 2022

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 2022

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

8/10/2022

JustRight Scotland

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

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	73,388	750,724	824,112	795,420
Investment income	6	67	15	82	400
Other income	7	103,103	41	103,144	58,952
Total income		<u>176,558</u>	<u>750,780</u>	<u>927,338</u>	<u>854,772</u>
Expenditure					
Expenditure on charitable activities	8,9	249,898	695,035	944,933	682,517
Total expenditure		<u>249,898</u>	<u>695,035</u>	<u>944,933</u>	<u>682,517</u>
Net income		<u>(73,340)</u>	<u>55,745</u>	<u>(17,595)</u>	<u>172,255</u>
Transfers between funds		20,048	(20,048)	—	—
Net movement in funds		<u>(53,292)</u>	<u>35,697</u>	<u>(17,595)</u>	<u>172,255</u>
Reconciliation of funds					
Total funds brought forward		80,406	128,431	208,837	36,582
Total funds carried forward		<u>27,114</u>	<u>164,128</u>	<u>191,242</u>	<u>208,837</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 29 to 40 form part of these financial statements.

JustRight Scotland

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

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	64,945	750,724	815,669	795,420
Investment income	6	67	15	82	400
Other income	7	120,585	41	120,626	58,952
Total income		<u>185,597</u>	<u>750,780</u>	<u>936,377</u>	<u>854,772</u>
Expenditure					
Expenditure on charitable activities	8,9	164,538	695,035	859,573	682,517
Total expenditure		<u>164,538</u>	<u>695,035</u>	<u>859,573</u>	<u>682,517</u>
Net income		<u>21,059</u>	<u>55,745</u>	<u>76,804</u>	<u>172,255</u>
Transfers between funds		20,048	(20,048)	—	—
Net movement in funds		<u>41,107</u>	<u>35,697</u>	<u>76,804</u>	<u>172,255</u>
Reconciliation of funds					
Total funds brought forward		80,406	128,431	208,837	36,582
Total funds carried forward		<u>121,513</u>	<u>164,128</u>	<u>285,641</u>	<u>208,837</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 29 to 40 form part of these financial statements.

JustRight Scotland

Consolidated Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	11,983	10,668
Current assets			
Debtors	14	159,212	39,219
Cash at bank and in hand		392,178	278,114
		551,590	317,333
Creditors: amounts falling due within one year	15	172,131	119,164
Net current assets		379,459	198,169
Total assets less current liabilities		391,442	208,837
Creditors: amounts falling due after more than one year		(200,000)	-
Net assets		191,242	208,837
Funds of the charity			
Restricted funds		164,128	128,431
Unrestricted funds		27,114	80,406
Total charity funds	18	191,242	208,837

These financial statements were approved by the board of trustees and authorised for issue on 25.10.22, and are signed on behalf of the board by:



C McKay (Chair)
Trustee

The notes on pages 29 to 40 form part of these financial statements.

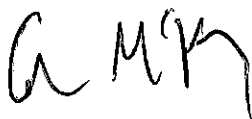
JustRight Scotland

Company Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	10,777	10,668
Current assets			
Debtors	14	169,148	39,219
Cash at bank and in hand		271,724	278,114
		440,872	317,333
Creditors: amounts falling due within one year	15	166,008	119,164
Net current assets		274,864	198,169
Total assets less current liabilities		285,641	208,837
Net assets		285,641	208,837
Funds of the charity			
Restricted funds		164,128	128,431
Unrestricted funds		121,513	80,406
Total charity funds	18	285,641	208,837

These financial statements were approved by the board of trustees and authorised for issue on 25-10-22, and are signed on behalf of the board by:



C McKay (Chair)
Trustee

The notes on pages 29 to 40 form part of these financial statements.

JustRight Scotland

Consolidated Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	(17,595)	172,255
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,162	1,398
Other interest receivable and similar income	(82)	(400)
Interest payable and similar charges	30	—
Accrued expenses	10,343	5,806
<i>Changes in:</i>		
Trade and other debtors	(121,093)	(25,952)
Trade and other creditors	243,724	14,205
Cash generated from operations	120,489	167,312
Interest paid	(30)	—
Interest received	82	400
Net cash (used in)/from operating activities	<u>120,541</u>	<u>167,712</u>
Cash flows from investing activities		
Purchase of tangible assets	(6,477)	(12,066)
Net cash used in investing activities	<u>(6,477)</u>	<u>(12,066)</u>
Net (decrease)/increase in cash and cash equivalents	114,064	155,646
Cash and cash equivalents at beginning of year	278,114	122,468
Cash and cash equivalents at end of year	<u>392,178</u>	<u>278,114</u>

The notes on pages 29 to 40 form part of these financial statements.

JustRight Scotland

Company Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	76,804	172,255
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,760	1,398
Other interest receivable and similar income	(82)	(400)
Interest payable and similar charges	30	—
Accrued expenses	9,243	5,806
<i>Changes in:</i>		
Trade and other debtors	(129,929)	(25,952)
Trade and other creditors	37,601	14,205
Cash generated from operations	(1,573)	167,312
Interest paid	(30)	—
Interest received	82	400
Net cash (used in)/from operating activities	<u>(1,521)</u>	<u>167,712</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,869)	(12,066)
Net cash used in investing activities	<u>(4,869)</u>	<u>(12,066)</u>
Net (decrease)/increase in cash and cash equivalents	(6,390)	155,646
Cash and cash equivalents at beginning of year	278,114	122,468
Cash and cash equivalents at end of year	<u>271,724</u>	<u>278,114</u>

The notes on pages 29 to 40 form part of these financial statements.

JustRight Scotland

Notes to the Financial Statements

Year ended 31 March 2022

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.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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 2022

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
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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.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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 2022

5. Donations and legacies

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	801	–	801
Grants			
Grants	136,611	658,008	794,619
	<u>137,412</u>	<u>658,008</u>	<u>795,420</u>

6. Investment income

	Group Unrestricted Funds £	Group Restricted Funds £	Group Total Funds 2022 £
Bank interest receivable	<u>67</u>	<u>15</u>	<u>82</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>400</u>	<u>–</u>	<u>400</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Other income

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income	9,217	—	9,217
Management charge	28,872	—	28,872
Training Income	20,863	—	20,863
	<u>58,952</u>	<u>—</u>	<u>58,952</u>

8. Expenditure on charitable activities by fund type

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

	Company Unrestricted Funds £	Company Restricted Funds £	Total Funds 2022 £
Legal & training services	<u>164,538</u>	<u>695,035</u>	<u>859,573</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Legal & training services	<u>116,358</u>	<u>566,159</u>	<u>682,517</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Group Total funds 2022 £	Company Total funds 2022 £	Total fund 2021 £
Legal & training services	<u>944,933</u>	<u>859,573</u>	<u>682,517</u>

10. Net income

Net income is stated after charging/(crediting):

	Group 2022 £	Company 2022 £	2021 £
Depreciation of tangible fixed assets	<u>5,162</u>	<u>4,760</u>	<u>1,398</u>

11. Staff costs

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

	Group 2022 £	Company 2022 £	2021 £
Wages and salaries	533,967	482,172	356,815
Employer National Insurance	43,635	42,774	33,979
Employer contributions to pension plans	28,833	27,992	19,410
	<u>606,435</u>	<u>552,938</u>	<u>410,204</u>

The average head count of employees during the year was (26) (2021: 13).

No employee received employee benefits of more than £60,000 during the year (2021: 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 £204,444 (2021:£181,379).

12. Trustee remuneration and expenses

No trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year(2021: nil).

Auditors Remuneration

	2022 £	2021 £
Audit Fees of the financial statements	<u>6,950</u>	<u>3,500</u>
	<u>6,950</u>	<u>3,500</u>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

Group

	Equipment £
Cost	
At 1 April 2021	12,066
Additions	6,477
At 31 March 2022	18,543
Depreciation	
At 1 April 2021	1,398
Charge for the year	5,162
At 31 March 2022	6,560
Carrying amount	
At 31 March 2022	11,983
At 31 March 2021	10,668

Company

	Equipment £
Cost	
At 1 April 2021	12,066
Additions	4,869
At 31 March 2022	16,935
Depreciation	
At 1 April 2021	1,398
Charge for the year	4,760
At 31 March 2022	6,158
Carrying amount	
At 31 March 2022	10,777
At 31 March 2021	10,668

14. Debtors

	Group 2022	Company 2022	2021
		£	£
Trade debtors	34,469	33,320	751
Prepayments and accrued income	12,582	12,582	16,437
Other debtors	112,161	123,246	22,031
	159,212	169,148	39,219

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Creditors: amounts falling due within one year

	Group 2022	Company 2022	2021
	£	£	£
Trade creditors	12,420	10,320	12,268
Accruals and deferred income	138,341	136,383	79,812
Social security and other taxes	21,370	19,305	21,016
Other creditors	—	—	6,068
	<u>172,131</u>	<u>166,008</u>	<u>119,164</u>

16. Deferred income

	Group 2022	Company 2022	2021
	£	£	£
Amount deferred in year	<u>121,859</u>	<u>121,334</u>	<u>74,006</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 £28,833 (2021: £19,410).

18. Analysis of charitable funds

Unrestricted funds

Group	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>

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Company

	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>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
JRA	—	50,627	(21,431)	—	29,196
SATEC	—	56,972	(35,871)	—	21,101
SRMC	—	83,056	(54,810)	—	28,246
SWRC	—	209	(209)	—	—
SPILC	—	5,900	(4,037)	—	1,863
	<u>—</u>	<u>196,764</u>	<u>(116,358)</u>	<u>—</u>	<u>80,406</u>

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

Restricted funds

	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>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
JRA	31,873	102,725	(134,668)	—	(70)
SATEC	(6,537)	95,763	(101,435)	—	(12,209)
SRMC	(5,317)	89,932	(57,927)	—	26,688
SWRC	(7,518)	331,807	(243,377)	—	80,912
SPLIC	24,081	37,781	(28,752)	—	33,110
	<u>36,582</u>	<u>658,008</u>	<u>(566,159)</u>	<u>—</u>	<u>128,431</u>

Details of funds can be found in the trustees report.

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of net assets between funds

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	27,114	164,128	191,242

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	121,513	164,128	285,641

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	10,668	—	10,668
Current assets	69,737	128,432	198,169
Creditors less than 1 year	—	—	—
Net assets	80,405	128,432	208,837

20. Analysis of changes in net debt

Group

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	278,114	114,064	392,178

Company

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	278,114	(6,390)	271,724

JustRight Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Subsidiary

	Shares in group undertaking £	
Cost or valuation		
At 1 April 2021 and 31 March 2022		<u>100</u>
Impairment		
At 1 April 2021 and 31 March 2022		<u>—</u>
Carrying amount		
At 31 March 2022		<u>100</u>
At 31 March 2021		<u>100</u>
	2022	2021
	£	£
The summary financial performance of subsidiary is:		
Net profit/(Loss)	<u>(94,399)</u>	<u>—</u>
The assets and liabilities of the subsidiary were:		
Total assets	<u>122,909</u>	<u>100</u>
Total liabilities	<u>(217,108)</u>	<u>100</u>
Aggregate share capital and reserves	<u>100</u>	<u>100</u>

All investments shown above are held at valuation.

22. Related parties

During the year to 31 March 2022 JustRight Scotland charged JustRight Scotland LLP (an associated company) a management charge of £67,800 (2021:£28,872). There is a balance of in others debtors due from JustRightScotland LLP £111,502 (2021: £11,413).

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