



THE A B CHARITABLE TRUST
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2022

The A B Charitable Trust
Annual Report and Accounts
Year Ended 30 April 2022

ADMINISTRATIVE INFORMATION

Trustee	ABCT Trustee Limited
Directors of the Trustee company	Tarnjit Birdi Yves Bonavero Anne Bonavero Claire Bonavero Olivier Bonavero Philippe Bonavero Athol Harley Juliet Lyon C.B.E
Charity Director and Secretary	Sara Harrity M.B.E.
Charity Number	1000147
Principal Address	8 Bloomsbury Street London WC1B 3SR
Auditor	Cottons Accountants LLP The Stables Church Walk Daventry Northamptonshire NN11 4BL
Bankers	National Westminster Bank PLC Liverpool Street Station PO Box 282 216 Bishopsgate London EC2M 4QB Pictet & Cie (Europe) SA 15A Avenue J.F. Kennedy L-1855 Luxembourg

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ABOUT US

The A B Charitable Trust is an independent grant-making organisation, founded in 1990 by Yves and Anne Bonavero to champion human dignity and support marginalised and excluded groups. The Trust has no endowment and is funded annually by the Bonavero family.

THE A B CHARITABLE TRUST
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2022

01

Trustee's Report

The Trustee presents its report and accounts for the year ended 30th April 2022. The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 39 and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019). The report takes account of the requirement for trustees to report annually on public benefit and the Trustee has had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

The A B Charitable Trust ("the Charity") is an unincorporated trust, constituted under a Trust Deed dated 30th March 1990. It is a registered charity, number 1000147. The Charity was established by an initial gift from Yves Jean Marc Bonavero ("the Settlor") in 1990. The Charity does not actively fundraise and seeks to continue its philanthropic work desired by the Settlor through the careful stewardship of its existing resources and ad hoc contributions.

Trustee

In July 2020, ABCT Trustee Ltd (company number 12699206) was incorporated to act as Trustee of the Charity in accordance with the terms of the governing document of the Charity.

The Directors of ABCT Trustee Ltd ("the Directors") who served during the year were as follows:

Tarnjit Birdi

Yves Bonavero

Anne Bonavero

Claire Bonavero

Olivier Bonavero

Philippe Bonavero

Athol Harley

Juliet Lyon

Director's meetings

Directors agree the broad strategy and areas of activity for the Charity, including consideration of grant-making, investment, reserves and risk management policies and performance. At their quarterly meetings, the Directors make decisions to award grants in line with the strategy determined at the annual strategy reviews. Grant decisions up to £30k are delegated to a Grants Committee of four Directors chaired by

Philippe Bonavero; along with an open programme Short-listing Subcommittee of two Directors. Both committees meet quarterly. The day-to-day administration of grants and the processing of applications prior to consideration by the Directors is delegated to the Charity's Director.

Risk management

Risk management formed part of a governance review in 2019 and processes are under further development. Directors actively review any major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the most significant risks.

Objectives, achievements and performance

The objects of the Charity are to apply the income and all or such part or parts of the capital for or towards such charitable purposes and to make donations to such charitable institution or institutions at such time or such times and in such manner as the Directors may in their absolute discretion think fit.

The Directors have determined the aims of the Charity shall be to promote and defend human dignity and human rights. The Charity's focus is on unpopular causes reaching the most marginalised and excluded in society.

The Charity's priorities and uplift in funding

The Charity continued to fund charities supporting i) migrants, refugees, and people seeking asylum; ii) the justice system and penal reform; and iii) human rights, particularly access to justice. Many organisations working in these fields find it increasingly hard to raise funds, at a time when demands on the ground are escalating. In response, the Bonavero family have decided in principle to scale up their giving by £1 million per year to reach the level of £8 million by 2024/5.

The Bonavero Institute of Human Rights (BIHR)

Based at Mansfield College, BIHR is one of five research institutes in the Faculty of Law at Oxford. In 2015, the Charity provided the founding endowment to fund BIHR's Director and core staff in perpetuity. The Institute started off the year functioning remotely via online meetings and managed to maintain its activities despite the pandemic and lockdowns. It re-opened in September and started holding in person meetings.

BIHR continued to take part in a legal aid clinic at HMP Huntercombe, a foreign nationals' prison, along with the Centre for Criminology and the asylum and immigration team at Oxford solicitors Turpin & Miller LLP. Through the clinic, individuals detained at HMP Huntercombe received high quality legal advice.

Solicitors at Turpin & Miller LLP provided legal support and drew on BIHR students during case preparation; and the students gained insight into the immigration and the justice system.

Challenges and the Charity's approach

Covid-19 gave rise to a new set of challenges. While the last full lockdown ended after the first three months of 2021, the ramifications of the pandemic continued to be felt. This was coupled with increasing threats to the rights of groups the Charity seeks to support from a range of legislation including the Nationality and Borders Bill, the Police Crime Sentencing and Courts Bill, the ongoing review of Judicial Review, and the review of the Human Rights Act. Taken together and if fully enacted, these have the potential to significantly undermine protections for the rights of the most marginalised and excluded groups in the UK, while at the same time weakening mechanisms for this Government to be held to account. This was reflected on at Board meetings during the year, as the team stepped up efforts to engage more in the human rights space. The difficult external context was compounded by particularly challenging events that highlighted shortcomings of the UK's immigration system, including the protection of those fleeing Afghanistan last summer, and the outbreak of the war in Ukraine in February.

The team continued to build knowledge and strengthen relationships with partners in each priority area (both organisations in the field, and funders active within the Charity's priorities). Sharing intelligence and approach has never been more important. Many partners are deeply concerned about the unprecedented level of threat to the human rights framework in the UK posed by the present Government. This requires funders to step up and work better and differently with organisations in the field, to bring in other players, and use collective intelligence to help build momentum for change over the long term. The Charity is committed to learning and improving.

The Charity's ongoing work

During the year the Charity distributed £4,739,700 to 200 charities through 219 grants across its priorities. 75% of grants were unrestricted.

The 219 grants included 168 new grants and 51 renewals of multi-year grants made in previous years. Of the 168 new grants, 42 (25%) were new multi-year grants, and 126 (75%) represented single year grants.

Details of all grants made can be found at <https://abcharitabletrust.org.uk/grantholders/grants-awarded>.

The Charity continued to provide grants in its three priority areas to organisations working across the spectrum, from grassroots front line service delivery through to advocacy, narrative work, and policy influencing. Grants aimed to strengthen organisations and help build capacity – at sector level, at organisational level, and at individual professional level.

The paragraphs below on each of the Charity's priorities give examples and illustrate in a broad-brush way the work supported through 168 new grants made during the year.

Migrants, refugees and people seeking asylum

Through its open programme, the Charity funded work including: destitution (Boaz Trust Manchester; Hope Projects Birmingham; Open Door North-East; Project 17); holistic support and integration (Indoamerican Refugee and Migrant Organisation; Centre for African Entrepreneurship Swansea; Voices in Exile Brighton); trafficking (Ella's, the Snowdrop Project); and policy influencing (Focus on Labour Exploitation, Medical Justice, People and Planet).

Special initiative grants included:

Afghanistan – arising from the crisis in Afghanistan, grants were made for holistic support, casework, and legal advice (Afghanistan and Central Asian Association, Paiwand; Refugee Legal Support); and for related policy work (Asylum Matters). A contribution was made to the Programme of Afghan Refugee Community Support pooled fund for small Afghan-led refugee community organisations.

Ukraine – grants were made to support extra capacity in frontline organisations (East European Resource Centre; Work Rights Centre; Refugees at Home), as well contributing to a pooled fund set up by the Justice Together Initiative to help meet immediate needs arising from the war. An additional grant was made to the Asylum Reform Initiative for related policy work.

EU Settlement Scheme – 30th June 2021 was the deadline for EU citizens in UK to apply for the EU Settlement Scheme. Grants were made to support EU citizens through this transition period and help ensure they are treated lawfully and fairly and avoid barriers to integration in the future (New Europeans, Settled).

Asylum Reform Initiative - a collaboration between leading national refugee and asylum charities (British Red Cross, Freedom from Torture, Refugee Action, Refugee Council, and Scottish Refugee Council) to influence policy and build public and political support for long-term systems change.

Refugee Action frontline immigration advice project trains advisers in community organisations to provide high quality legal advice and helps them register with the Office of the Immigration Services Commissioner (OISC), so individuals can access justice and avoid destitution.

Anchor grants included:

Migrants Organise works with refugees, people seeking asylum, migrants, and community-based organisations to organise in solidarity for dignity, justice and welcome. It combines support for individuals with campaigning, community organising and coalition building for policy change.

Migration Exchange plays a key role as a bridge between interested funders and sector organisations, so they can work together in a more connected, informed, and collaborative way, to catalyse effective action and bring about change for people in the UK migration and asylum system.

The justice system and penal reform

Through its open programme, the Charity funded work including: early intervention (Reaching Higher, Spark2Life, Streets of Growth); education, training, coaching, and employment (Safe Ground, StandOut Programmes, Turnaround Project Northern Ireland); the arts as a springboard for positive change (Beating Time, Changing Tunes, Synergy Theatre Project); and policy influencing (Agenda, Centre for Justice Innovation, Revolving Doors Agency, Transform Justice, Zahid Mubarak Trust).

Special initiative grants: Disproportionality in the justice system

The disproportionate representation of minoritised communities in the justice system is a well-documented concern. Despite this, the prevalence of this disproportionality continues, and is in fact worsening. The Charity pursued several approaches to help address this problem, as set out below.

Convening

The Charity and Barrow Cadbury Trust held two roundtables for funders. The first in May was informed by speakers from the Criminal Justice Alliance, Maslaha and Stopwatch, with updates on projects initiated through the round tables (including the small groups work described below). The second in November was focused on how funders are navigating this space, both in terms of the challenges faced and sharing learning and reflecting on opportunities. The Charity and Barrow Cadbury Trust plan to change the format of future convenings to include more players from the field.

Small groups led by communities disproportionately represented in the justice system

The Charity began a programme trying to shift the balance of funding to organisations working in this space - to provide funding to groups led by individuals from communities that are disproportionately represented in the justice system and who can lead on responses – be it service delivery, policy work, narrative change or otherwise.

Recognising the importance of getting funding to such small groups, in July the Board approved the initiative in principle. The programme involves the Charity directly funding some groups, and the longer-term aim is to encourage other funders to join a pooled fund in the future (the parameters to be co designed by the funded groups). Grants from £5,000 - £20,000 were made to eleven groups with different remits, sizes, structures, and geographies. Complementary grants were made to Release for related work given the disproportionate impact of drug law on these communities, and to Leaders Unlocked to nurture talent and elevate the voice of young people in this space.

Other special initiatives:

Sexual offending - specialist interventions for both preventative work and to promote integration into the community and rehabilitation for people with sexual convictions - Circles South-West, Safer Living, Circles South-East, Circles UK, and Stop It Now! Scotland (the latter two were open programme grants).

Why Me? project to reframe the narrative and messaging about restorative justice (RJ), which gives victims and offenders the opportunity to communicate constructively about the crime and its impact. By targeting communications about RJ to two principal audiences – the police, and the criminal justice voluntary sector, the project aims to increase referral rates for RJ to existing services.

Anchor grant:

The Criminal Justice Alliance, a coalition of 170+ organisations working across the justice system, from prevention, policing, courts, prisons, probation, and victims' services - to create a fairer and more effective justice system in the UK through policy and legal advocacy.

Human Rights particularly access to justice

Through its open programme, the Charity funded front line organisations providing free specialist legal advice often combined with policy influencing (JustRight Scotland, and 14 Law Centres across the country, including new Law Centres in Oxford and north Wales through two special initiatives); and organisations focused on specialist areas of law and related policy work (e.g., Access Social Care, Advice for Renters, Centre for Women's Justice, Clan Childlaw).

An increasing focus on the Charity's human rights portfolio led to grants for work to protect the human rights framework in the UK - the framework rather than single focus human rights issues. Grants were made to: the British Institute of Human Rights; the Committee on the Administration of Justice Northern Ireland (through a special initiative); Equally Ours; and the Human Rights Consortium Scotland.

Special initiative grants included:

Advice sector management and leadership programme for specialist legal advice agencies, to increase knowledge and improve the quality and quantity of effective leadership, management, and governance within the sector (hosted by the Legal Aid Practitioners Group).

The Community Justice Fund (CJF) is a joint endeavour between access to justice funders and sector leaders to support specialist legal advice organisations through Covid-19 and its aftermath. Following a first wave of funding (£11.2 million) disbursed in 2020/21, a second wave (circa £4 million) was raised including £2 million from the Ministry of Justice. £3.4m was dispersed to 76 organisations in June 2021, focused on financial need, geography and communities served. The balance was held back as a pot for future emergency grants, and to draw on developing a new iteration of CJF. (A grant from ABCT to Community Justice Fund was awarded in January 2021 towards this second wave of funding).

Bingham Centre for Rule of Law monitoring project scrutinises Government bills for significant Rule of Law implications. It aims to provide independent, high quality legal analysis to assist both Houses of Parliament with Rule of Law scrutiny of legislation, to give early warning of key issues and facilitate informed parliamentary and public discussion.

Liberty for targeted work to support the human rights framework in the UK, in particular a creative campaign working to protect the Human Rights Act from regressive alteration - along with connected threats to rights through other pieces of legislation that look to shut down key avenues for challenging state failures and holding government to account.

Small grants through delegated authority to the Director

Arising from the 2019 governance review, the purpose of these small grants was to increase the Charity's flexibility and nimbleness by making grants up to £10k outside quarterly meetings of the Board and Grants Committee. Implementation was slow to start because of Covid-19. Nine grants ranging from £500 to £10,000 were made to organisations working across the Charity priorities from supporting well-being, to organisational development, to contributing to scoping and research reports.

Grants breakdown

The overall grant amount for the year was £4,739,700 of which £2,530,000 was for the open programme, £1,477,000 for special initiatives, and £500,000 for anchor organisations. There were also small grants made under delegated authority totalling £35,700.

In addition to the grants made through the Charity's grant-making programmes, the Trust made three exceptional grants totalling £197,000, on behalf of the Bonavero family, to the Bonavero Institute of Human Rights, Humanists UK and Refugees at Home.

139 grants were given through the open programme, with an average value of £18,200.

366 applications were made to the open programme, of which 29% were met.

	Migrants and Refugees		Justice System		Human Rights		Total	
	No. of grants	Total Awarded	No. of grants	Total Awarded	No. of grants	Total Awarded	No. of grants	Total Awarded
Open programme - new	46	£865,000	31	£565,000	29	£560,000	106	£1,990,000
<i>Multi-year renewals</i>	15	£240,000	7	£110,000	11	£190,000	33	£540,000
Special initiatives - new	20	£570,000	17	£237,000	9	£275,000	46	£1,082,000
<i>Multi-year renewals</i>	7	£280,000	2	£40,000	2	£75,000	11	£395,000
Anchor - new	3	£140,000	1	£40,000	-	£-	4	£180,000
<i>Multi-year renewals</i>	2	£100,000	2	£90,000	3	£130,000	7	£320,000
Delegated authority	4	£11,950	1	£500	4	£23,250	9	£35,700
Other exceptional	1	£50,000	-	£-	2	£147,000	3	£197,000
Total	98	£2,256,950	61	£1,082,500	60	£1,400,250	219	£4,739,700

Multi-year grants are subject to annual review and are formally committed on an annual basis. Of the 219 grants above, 51 represented renewals of multi-year grants made in previous years.

Internal

A Board-level strategy workshop in October 2021 focused on the external context and threats to human rights, and on the overlaps and distinctions between race and lived experience. Challenges around diversity, equity and inclusion chime strongly with critiques of philanthropy as articulated in *Modern Grant-making* by Gemma Bull and Tom Steinberg. There is much to learn, and the book highlights the importance of accountability and continuous improvement.

2022 Strategy review

Sophie Ahmad was appointed as consultant in December, and the Charity commissioned nfpResearch in January to do a 'grantee perception survey' whereby applicants (both successful, and those turned down) were asked for feedback to help inform the review.

Funders Race Equality Alliance (FREA)

Membership of FREA has proved fruitful, both in terms of deepening understanding of how race intersects with the Charity's priorities, and by enabling the team to reflect on our grant-making using FREA's race audit tool. Reflections were reported to the Board at the October strategy workshop. This reinforced the Charity's commitment to the small group's work on disproportionality in the justice system reported on above.

Learning visits and talks

As Covid-19 restrictions were lifted, in person visits to partner organisations became possible again, and a combination of Zoom and in person visits by Board members and the team took place. While not the same as in person, Zoom visits have the advantage of enabling relationship building with people across the country. 25 visits were made during the year.

Peter Dawson and Paula Harriott (the Prison Reform Trust) joined the Board for a hybrid meeting in October, Raheel Mohammed (Maslaha) joined the Board for an in-person meeting in January, as did Paul Kassman (Changing the Game) in April.

Public benefit

The Charity's aims were carried out for the public benefit. This was achieved through giving 219 grants to 200 organisations working to improve the lives of marginalised and excluded groups. The Charity continued to demonstrate its commitment to funding unpopular causes.

Financial review

The Charity is reliant on income from Gift Aid and other contributions. In the year under review income from Gift Aid (repayment via the H.M Revenue & Customs) and other contributions increased from £4,732,792 to £5,412,063. Discretionary grants and donations of £4,739,700 (2021 - £3,865,000) were made by the Charity.

Investment powers and policy

Apart from retaining a prudent amount in reserves each year, most of the Charity's funds are spent in the short term. Having considered the options available, the Trustee invested available funds in bank deposits. The Trustee considers the returns of such deposits to be disappointing but in line with prevailing rates available for this type of investment.

Reserves policy

The Trustee aims to maintain sufficient free reserves to enable the Charity to maintain its grant-making at its current level and, if possible, increase it.

Plans for the future

In December 2021 we started the process for reviewing the Charity's strategy with input from external stakeholders, and this review will take place over the coming months. It is not intended to change the Charity's three priority areas.

We remain committed to giving unrestricted funding to key organisations working with migrants, refugees and people seeking asylum; the justice system and penal reform; and human rights, particularly access to justice. This work is more relevant than ever. Working with others who share the Charity's goals will remain critical, to gain perspective, benefit from collective intelligence, and help ensure resources are optimally targeted.

The future has perhaps never been more unpredictable. What is clear though, are the extra strains the pandemic put on frontline organisations working in fields that are oversubscribed and under resourced; that the country is facing a cost of living crisis unprecedented in recent history; and that people at the sharp end are the ones who end up being the worst affected. The need to support marginalised and excluded groups and work with them for social change has never been more urgent.

Statement of Trustee responsibilities

The Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. It is 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.

This report was approved by the Trustee and signed on its behalf by.



Y Bonavero

Director of ABCT Trustee Limited

6th October 2022

THE A B CHARITABLE TRUST
ANNUAL REPORT AND ACCOUNTS
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02

Independent Auditor's Report to the
Trustee of The A B Charitable Trust

Opinion

We have audited the financial statements of The A B Charitable Trust (the "Charity") for the year ended 30th April 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30th April 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Trustee's 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.

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 Trustee is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the statement of Trustee responsibilities, the Trustee is 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 Trustee determines 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 Trustee is 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 Trustee either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

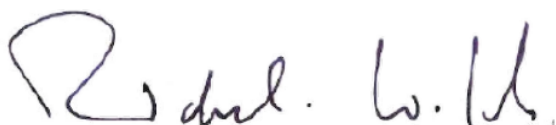
Other matters

Your attention is drawn to the fact that the Charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the Charity's trustee, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustee 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 trustee as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Wilch FCCA (Senior Statutory Auditor)

for and on behalf of Cottons Accountants LLP

31 October 2022

Chartered Accountants

Statutory Auditor

The Stables

Church Walk

Daventry

Northamptonshire

NN11 4BL

Cottons Accountants LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE A B CHARITABLE TRUST
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YEAR ENDED 30 APRIL 2022

03

Financial Statements

Statement of financial activities

	Note	2022			2021
		Restricted Funds £	Unrestricted Funds £	Total Funds £	Unrestricted Funds ¹ £
Income and Expenditure					
Income					
<i>Income from generated funds</i>					
Gift Aid and other contributions	3	329,650	5,000,000	5,329,650	4,636,000
Tax recoverable on Gift Aid contributions		82,413	-	82,413	96,500
Investment income	4	-	-	-	292
Total income		412,063	5,000,000	5,412,063	4,732,792
Expenditure					
<i>Charitable activities</i>					
Grants	16	197,000	4,542,700	4,739,700	3,865,000
Grant related support costs	5	-	287,480	287,480	322,064
Cost of grant-making		197,000	4,830,180	5,027,180	4,187,064
Governance costs	6	-	28,666	28,666	10,716
Total expenditure		197,000	4,858,846	5,055,846	4,197,780
Net income for the year		215,063	141,154	356,217	535,012
Reconciliation of funds					
Fund balances at 1 st May		-	1,035,309	1,035,309	500,297
Fund Balances at 30th April		215,063	1,176,463	1,391,526	1,035,309

¹All income and expenditure in 2021 was unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 24 to 39 form part of these financial statements.

Balance sheet

	Note	— 30-Apr-2022 —		— 30-Apr-2021 —	
		£	£	£	£
Current assets					
Debtors	10	2,305		99,354	
Cash and cash equivalents		2,189,486		1,584,047	
Total current assets		2,191,791		1,683,401	
Creditors: amounts falling due within one year	11	(800,265)		(648,092)	
Net assets			1,391,526		1,035,309
Income funds					
Restricted funds	12		215,063		-
Unrestricted funds			1,176,463		1,035,309
Total capital and reserves			1,391,526		1,035,309

The accounts were approved and authorised for issue by the Trustee of The A B Charitable Trust (registered charity number 1000147) and signed on its behalf by:



Y Bonavero

Director of ABCT Trustee Limited

6th October 2022

The notes on pages 24 to 39 form part of these financial statements.

Statement of cash flows

	2022	2021
	£	£
Surplus for the year	356,217	535,012
Adjustments for:		
Investment income received	-	(292)
Decrease/(increase) in debtors	97,049	(97,369)
Increase/(decrease) in creditors	152,173	(145,406)
Cash generated from operations	605,439	291,945
Cash flows from investing activities		
Investments income received	-	292
Cash generated from investing activities	-	292
Net increase in cash and cash equivalents	605,439	292,237
Cash and cash equivalents at beginning of year	1,584,047	1,291,810
Cash and cash equivalents at end of year	2,189,486	1,584,047

The notes on pages 24 to 39 form part of these financial statements.

Notes to the financial statements

1. Accounting Policies

Charity information

The A B Charitable Trust is an unincorporated trust, constituted under a Trust Deed dated 30th March 1990.

(a) Accounting convention

The financial statements have been prepared in accordance with the Charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1st January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in pound sterling ("£"), which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

(b) Going concern

At the time of approving the financial statements, the Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

(c) Charitable funds

The Charity has a single permanent fund which was wholly unrestricted as at the year end. The terms of the trust deed allow the income to be accumulated and the capital to be spent if the Trustee so determines.

Notes to the financial statements (continued)

1. Accounting Policies (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustee is free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustee, at its discretion, wishes to create a fund for a specific purpose.

(d) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised once received. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

(e) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attached to that grant is outside the control of the Charity.

Notes to the financial statements (continued)

1. Accounting Policies (continued)

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(g) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

i) Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ii) Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements (continued)

1. Accounting Policies (continued)

iii) Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

(h) Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. The costs include costs related to the statutory audit fees together with other overhead costs.

(i) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustee is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations

	2022			2021
	Restricted Funds £	Unrestricted Funds £	Total Funds £	Unrestricted Funds £
Gift Aid and other contributions	329,650	5,000,000	5,329,650	4,636,000
Tax recoverable on Gift Aid contributions	82,413	-	82,413	96,500
Total	412,063	5,000,000	5,412,063	4,732,500

Notes to the financial statements (continued)

4. Investment income

	2022	2021
	£	£
Interest receivable	-	292

5. Grant related support costs

	2022	2021
	£	£
Staff costs	277,054	306,217
Staff recruitment	-	7,510
Training and development	3,037	4,798
Other grant related costs	7,389	3,539
Total	287,480	322,064

6. Governance costs

	2022	2021
	£	£
Auditors' remuneration	2,000	1,950
Bank charges	1,916	3,008
Professional fees	23,382	3,370
Sundry expenses and office costs	1,368	2,388
Total	28,666	10,716

7. Trustee

No Trustee (or any persons connected with it) received any remuneration or benefits from the Charity during the year.

Notes to the financial statements (continued)

8. Employees

The average monthly number of employees during the year was 5 (2021 - 5).

Employment costs

	2022 £	2021 £
Wages and salaries	242,126	264,477
Social security costs	20,377	27,919
Pension costs	14,551	13,821
Total	277,054	306,217

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
£90,000 to £100,000	1	1

9. Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £14,551 (2021 - £13,821).

The amount owed to the pension scheme at the year-end was £1,232 (2021 - £20).

Notes to the financial statements (continued)

10. Debtors

	2022	2021
	£	£
Tax recoverable on Gift Aid contributions	-	96,500
Prepayments and accrued income	1,980	2,854
Other debtors	325	-
Total	2,305	99,354

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,878	1,228
Grants payable and other creditors	786,232	635,020
Accruals and deferred income	2,000	1,975
Other taxation and social security	5,155	9,869
Total	800,265	648,092

12. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Restricted funds
	£
Balance at 1 st May 2021	-
Incoming resources	412,063
Resources expended	(197,000)
Balance at 30th April 2022	215,063

The restricted funds relate to amounts that have been donated by Anne and Yves Bonavero in the expectation that certain funding applications aiming at defending and promoting human dignity and/or access to justice through participative democracy would be received by the Charity. These applications are likely to be received in the first quarter of the Charity's 2022/23 financial year.

Notes to the financial statements (continued)

13. Analysis of net assets between funds

Fund balances at 30th April 2022 are represented by:

	2022			2021
	Restricted Funds £	Unrestricted Funds £	Total Funds £	Unrestricted Funds £
Current assets/(liabilities)	215,063	1,176,463	1,391,526	1,035,309

14. Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

15. Auditor's limitation liability agreement

Upon appointment of Cottons Accountants LLP as auditors, the Charity entered into a liability limitation agreement with the auditors and this was approved by resolution on 1 September 2022. Liability is limited to £80,000. In accordance with section 537 of CA06, if the effect of the liability limitation agreement is to limit the auditor's liability to less than such amount as is fair and reasonable, as determined by that section, the agreement shall have effect as if it limited the liability to such amount as is fair and reasonable, as so determined.

The agreement limits the liability owed to the Charity by the auditors in respect of any negligence, default or breach of duty, or breach of trust, occurring in the course of the audit of the accounts for the year ending 30 April 2022.

The agreement does not limit liability for any instance of fraud or dishonesty on behalf of the auditor or any other liability that cannot be excluded or restricted by applicable laws or regulations.

Notes to the financial statements (continued)

16. Grants

	— Amount Awarded —	
	£	£
Human Rights (particularly access to justice)		
Access Social Care	20,000	
Advice for Renters	20,000	
Agnes Smith Advice Centre	10,000	
Airdrie Citizens Advice Bureau	20,000	
Bristol Law Centre	20,000	
Camden Community Law Centre	15,000	
Centre for Women's Justice	20,000	
Committee on the Administration of Justice	25,000	
Community Law Advice Network (Clan Childlaw)	20,000	
Derbyshire Law Centre	20,000	
Detention Action	15,000	
Disability Law Service	15,000	
EachOther	20,000	
Ealing Law Centre	20,000	
Equally Ours	20,000	
Friends, Families and Travellers	20,000	
Greater Manchester Law Centre	45,000	
Hammersmith & Fulham Law Centre	25,000	
Harrow Law Centre	20,000	
Hillingdon Law Centre	20,000	
Human Rights Consortium Scotland	15,000	
Humanists UK	47,000	
INQUEST Charitable Trust	20,000	
Isle of Wight Law Centre Ltd	15,000	
Just for Kids Law	20,000	
JustRight Scotland	20,000	
Law Centre NI	20,000	
Law Centres Network	70,000	
Legal Aid Practitioners Group	50,000	
Carried forward	687,000	-

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	687,000	-
Legal Services Agency Ltd	20,000	
Luton Law Centre	20,000	
Mary Ward Legal Centre	20,000	
Maternity Action	20,000	
Methoria (First Rights)	10,000	
Norfolk Community Law Service	15,000	
North Kensington Law Centre	15,000	
Nucleus	20,000	
Oxford Community Work Agency Ltd	6,000	
Paddington Law Centre	20,000	
Public Interest Law Centre	30,000	
Public Law Project	63,750	
Refugee Legal Support	20,000	
Sheila McKechnie Foundation	3,500	
South West London Law Centres	20,000	
Southwark Law Centre	25,000	
Suffolk Law Centre	20,000	
Tamil Welfare Association (Newham) UK	20,000	
The Bingham Centre for the Rule of law	40,000	
The British Institute of Human Rights	15,000	
The Chancellor, Masters and Scholars of the University of Oxford	100,000	
The Civil Liberties Trust	85,000	
The Dracaena Centre	20,000	
Tower Hamlets Law Centre	15,000	
The Chancellor, Masters and Scholars of the University of Oxford	30,000	
Wiltshire Law Centre	20,000	
Zacchaeus 2000 Trust (Z2K)	20,000	
Total Human Rights (particularly access to justice)		1,400,250
Carried forward	-	1,400,250

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	-	1,400,250
Migrants and Refugees		
Abigail Housing	20,000	
Action for Refugees in Lewisham	15,000	
Action Foundation	25,000	
Afghan Community and Welfare Centre	2,000	
Afghanistan and Central Asian Association	20,000	
Afro Innovation Group (AIG)	20,000	
Aid Box Community	20,000	
Asha North Staffordshire	20,000	
ASSIST Sheffield	15,000	
Asylos	20,000	
Asylum Justice	20,000	
Asylum Link Merseyside	20,000	
Asylum Matters	25,000	
Asylum Support and Immigration Resource Team (ASIRT)	20,000	
Asylum Support Appeals Project	40,000	
Asylum Welcome	20,000	
Bail for Immigration Detainees	40,000	
Baobab Centre for Young Survivors in Exile	10,000	
Big Leaf Foundation	15,000	
Bristol Refugee Rights	15,000	
British Red Cross	35,000	
Central England Law Centre	30,000	
Centre for African Entrepreneurship	15,000	
Children and Families Across Borders (CFAB)	15,000	
City of Sanctuary Sheffield	20,000	
Community Action for Refugees and Asylum Seekers (CARAS)	20,000	
Counterpoints Arts	15,000	
Da'aro Youth Project	20,000	
Carried forward	572,000	1,400,250

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	572,000	1,400,250
Devon & Cornwall Refugee Support	10,000	
Doctors of the World	30,000	
Ella's	20,000	
English for Action	20,000	
Entraide (Mutual Aid)	20,000	
Europia	20,000	
Focus on Labour Exploitation	20,000	
Gatwick Detainees Welfare Group	20,000	
Global Dialogue	50,000	
Greater Manchester Immigration Aid Unit	20,000	
Happy Baby Community (HBC)	15,000	
Helen Bamber Foundation	50,000	
Hope Projects	15,000	
Indoamerican Refugee and Migrant Organisation	15,000	
Islington Law Centre	40,000	
Joint Council for the Welfare of Immigrants	50,000	
Justice Collaborations	215,000	
Justice First Ltd	20,000	
Kent Refugee Action Network (KRAN)	20,000	
Lewisham Refugee & Migrant Network	20,000	
Medical Justice	20,000	
Migrants Organise	55,000	
National Association of Citizens Advice Bureaux (Citizens Advice)	30,000	
New Europeans	20,000	
New Routes Integration	15,000	
Notre Dame Refugee Centre	15,000	
Nottingham and Nottinghamshire Refugee Forum	15,000	
Oasis Cardiff	20,000	
Open Door North East	20,000	
Carried forward	1,472,000	1,400,250

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	1,472,000	1,400,250
Paiwand	20,000	
People & Planet Student Activities Ltd	20,000	
Peterborough Asylum and Refugee Community Association	20,000	
Positive Action For Refugees and Asylum Seekers	15,000	
Positive Action in Housing	15,000	
Praxis Community Projects	20,000	
Project 17	25,000	
Rainbow Migration	24,200	
Reading Community Learning Centre	15,000	
Refugee Action	105,000	
Refugee Action Kingston (RAK)	20,000	
Refugee Education UK	25,750	
Refugees at Home	100,000	
Room to Heal	10,000	
Safe Passage International	20,000	
Scottish Refugee Council	30,000	
Settled	25,000	
Suffolk Refugee Support	15,000	
Talent Beyond Boundaries	25,000	
The Boaz Trust	20,000	
The Harbour Project for Swindon Refugees and Asylum Seekers	15,000	
The RAMP Project	30,000	
The Refugee Council	30,000	
The Snowdrop Project	20,000	
The Unity Project (TUP)	25,000	
Voices in Exile	25,000	
We Belong	25,000	
West London Welcome	15,000	
Women for Refugee Women	10,000	
Carried forward	2,236,950	1,400,250

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	2,236,950	1,400,250
Young Roots	20,000	
Total Migrants and Refugees		2,256,950
The Justice System and penal reform		
abandofbrothers	15,000	
Action for Race Equality (ARE)	25,000	
Agenda	15,000	
Beating Time	15,000	
BEST Befriending and Support for Foreign Nationals	5,000	
Birth Companions	15,000	
Centre for Knowledge Equity	15,500	
Changing the Game CIC	12,000	
Changing Tunes	20,000	
Chaos Theory	20,000	
Circles South East	20,000	
Circles South West	25,000	
Circles UK	20,000	
Cleveland Housing Advice Centre CIO (CHAC)	10,000	
Clinks	50,000	
Criminal Justice Alliance	40,000	
Families Against Violence	10,000	
Families Outside	20,000	
HALOW (Birmingham)	15,000	
Himaya Haven	5,000	
Humanists UK	15,000	
Inner City Life	5,000	
Key4Life	20,000	
Khulisa	15,000	
Koestler Arts	15,000	
Leaders Unlocked	10,000	
Carried forward	452,500	3,657,200

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	452,500	3,657,200
Maslaha	20,000	
More Talk More Action UK CIC	10,000	
Nepacs	15,000	
Oswin Projects	15,000	
Prison Reform Trust	40,000	
Prisoners' Advice Service	20,000	
Reaching Higher	15,000	
Refocus Project	10,000	
Release	25,000	
Revolving Doors Agency	25,000	
Safe Ground	15,000	
Shannon Trust	20,000	
Somali Outreach Project	5,000	
Spark Inside	20,000	
StandOut Programmes	20,000	
Stop It Now! Scotland / Lucy Faithfull Foundation	20,000	
StopWatch	20,000	
Streets of Growth	15,000	
Switchback	15,000	
Synergy Theatre Project	15,000	
The 4Front Project	20,000	
The Centre for Justice Innovation UK	20,000	
The Centre for Social Justice	25,000	
The Greenleaf Trust	20,000	
The Safer Living Foundation	25,000	
The Turnaround Project	15,000	
Transform Justice	15,000	
Treasures Foundation	15,000	
UNJUST CIC	10,000	
Carried forward	977,500	3,657,200

Notes to the financial statements (continued)

16 Grants (continued)

	— Amount Awarded —	
	£	£
Brought forward	977,500	3,657,200
Unlock	20,000	
Why me?	45,000	
WYCCP Resettlement Service	15,000	
Zahid Mubarek Trust	25,000	
Total Justice System and penal reform		1,082,500
Total Grants		4,739,700

