



JUSTICE

Report and financial statements For the year ended 31 March 2025

Company Number: 03216897

Charity Number: 1058580

Scottish Charity Number: SC43518

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Legal and administrative information

Company Number	03216897
Country of incorporation	United Kingdom
Charity Number	1058580
Country of registration	England and Wales
Scottish Charity Number	SC43518 registered in Scotland as ‘Justice Scotland’
Registered office and Operational address	The Justice Hub, 1 Paternoster Lane, St. Paul’s, London, EC4M 7BQ

Board members Board members, who are also directors under company law and the charity trustees as defined by section 177 of the Charities Act 2011 and section 106 of the Charities and Trustee Investment (Scotland) Act 2005, who served during the year and up to the date of this report were as follows:

Peter Binning	Chair to 16 October 2024
Rachel Sexton	(to 16 October 2024)
Nick Benson	
I. Stephanie Boyce	
Alice Coates	
Patrick Corr	(to 16 October 2024)
Ruth Crawford KC	
Professor Naomi Creutzfeldt	(to 16 October 2024)
Alastair Livesey	
Jennifer MacLeod	(to 16 October 2024)
Sara Mansoori KC	
Maryann McMahon	
Dame Alison Saunders DCB	Chair from 16 October 2024
Christian Weaver	
Charles Wynn–Evans	

Key management personnel	Fiona Rutherford	Chief Executive
	Samantha Burrridge	Director of Operations (to 13 December 2024))

	Jane Collier Stephanie Needleman Josie Williams	Director of Development Legal Director Head of Governance and Operations (from 10 December 2024)
Bankers	Lloyds Bank plc 222 Strand London, WC2R 1BB	CAFCash Ltd PO Box 289 West Malling Kent, ME19 4TA
Investment managers	BlackRock 33 King William St London EC4R 9AS	
	CCLA Investment Management Ltd 80 Cheapside London EC2V 6DZ	
	Flagstone Group LTD Clareville House 26–27 Oxendon Street London SW1Y 4EL	
	Rathbones Investment Management 30 Gresham Street London EC2V 7QN	
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane London EC1Y 0TG	

Trustees' Annual Report

The JUSTICE Board present their report and the audited financial statements for the year ended 31 March 2025.

Legal and administrative information, set out on pages 1 and 2, forms part of this report. The financial statements comply with current statutory requirements, the memorandum, articles of association, the requirements of a directors' report as required under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and activities

JUSTICE is an all-party membership organisation committed to the rule of law and the fair administration of justice. Its purpose is to promote the sound development and administration of the law for the benefit of the public by:

- (a) Promoting education and conducting research into the law, including current and proposed practice and administration and reform of the law, as the JUSTICE Board thinks fit, and by publishing the useful results of such research;
- (b) Providing specialist legal advice in relation to the law and legal procedures particularly in cases where it is apprehended that a miscarriage of justice has taken place;
- (c) Providing legal representation for those who are unable to obtain legal representation from their own resources, particularly in cases where it is apprehended that a miscarriage of justice has taken place;
- (d) and for such other purposes for the benefit of the community as shall be exclusively charitable.

In the early 2000s, JUSTICE moved away from providing legal advice and representation. In part, this was the result of the establishment of the Criminal Cases Review Commission (CCRC), which took on much of JUSTICE's previous work on miscarriages of justice.

Because of this, though we continue to be involved in how miscarriages of justice are handled, we now focus the majority of our resources on purposes (a) and (d), in the following ways:

- **Leading research:** Our research highlights key problems within the UK justice system and proposes practical solutions.

- **Advising policymakers:** We use our research to advise policymakers and advocate for policy change.
- **Convening experts:** Our events, working parties, and roundtables bring together leading experts across a wide range of justice topics.
- **Building understanding:** Our spokespeople regularly appear in the media to set out why a fair justice system matters and how it can be achieved.

Our primary focus is on overcoming institutional and procedural barriers to access to justice and fairness. Across all our work we address institutional and procedural weaknesses and biases in the justice system.

Our 2024–2030 Strategy sets four strategic goals for this period:

1. Firmly establish the rule of law as a key feature of our democracy.

This crucial element of our democracy has been seriously eroded over the last decade. We aim to repair and strengthen it by: scrutinising new policies and legislation; holding government and parliament to account; increasing the public profile of the rule of law; and promoting equality at the heart of policymaking.

2. Challenge discrimination and inequality.

Inequalities and discrimination pervade our justice system. We aim to change this by: amplifying the insights of those with lived experience of these issues; holding the government and public bodies to account; and promoting equality and non-discrimination as core justice system attributes.

3. Build a well-functioning, people-centred justice system with trustworthy and effective data management.

The state of our justice system and the pace of technological change will make the next six years pivotal in reshaping the terrain. We will help to transform the system for the better by: scoping a JUSTICE data and policy initiative to develop cutting-edge justice data, research, and policy with people's needs at their heart; advising on trustworthy and effective justice system data-management; and shaping policies on the use of AI in the justice system.

4. Increase public understanding of the importance of the justice system, its key challenges, and most promising solutions.

The justice system is undervalued and poorly understood. We aim to increase the importance of justice system issues by: providing accessible, trustworthy content explaining these issues and making the case for system-wide improvements to interested members of the public.

Principal Activities and Achievements

2024–2025 was a busy and productive period of growth for JUSTICE. Though our new strategy was formally launched in September 2024, we began to align our work to its four key goals from April 2024. This period covered a general election in the UK in July 2024 and therefore a shifting policy landscape. We summarise our key activities and achievements under these goals below.

1. Firmly establish the rule of law as a key feature of our democracy.

- We launched a new *Law for Lawmakers* guide in July. The guide aims to strengthen the rule of law by equipping MPs (including record numbers of new MPs) with the legal and constitutional know-how to carry out their work as legislators and assist their constituents. We have started work updating our Law for Scottish Lawmakers guide ahead of the Holyrood elections in May 2026.
- Our 2024 Annual Conference was particularly successful, with speakers including the Attorney General, Lady Simler (Justice of the Supreme Court), and Patrick Green KC (lead counsel in *Alan Bates v Post Office*).

2. Challenge discrimination and inequality.

- Disappointingly, in June the European Court of Human Rights held that the UK's test for miscarriages of justice compensation is compatible with Article 6 of the European Convention of Human Rights, contra JUSTICE's intervention. However, five judges dissented, flagging the UK's 'virtually insurmountable' test for compensation.
- We held an expert roundtable on strip searching of children, following which we provided recommendations for improved legal safeguards to the Home Office.
- We continued our work to end the inappropriate use of drill music as evidence in criminal trials. This included successfully intervening in the Court of Appeal case, *R v Ademola Adedeji* to raise issues about racial stereotyping, the adultification of black and ethnic minority defendants, and the misinterpretation of drill music as evidence of criminal activity.
- We continued our work aimed at improving the Windrush Compensation Scheme conducting research with Dechert LLP and the University of Sussex on the difference that legal advice makes to the outcomes of claims. The research will be launched in Parliament in June.
- Senior Lawyer Ellen Lefley gave evidence to Public Authorities (Fraud, Error and Recovery) Bill in February, detailing the risk of discrimination from the over-broad powers contained within the bill.

3. Build a well-functioning, people-centred justice system with trustworthy and effective data management.

- In January, we released a report on AI in our justice system, which proposed the first rights-based framework to guide AI use across the UK justice system, to help us harness AI's power while guarding against its risks.
- We launched a report on government outsourcing of public services in June, which found that outsourced public services lack oversight, accountability and transparency in ways that risk people's rights. The report detailed several practical measures to help ensure the rights of service users were better protected.
- We submitted evidence to the Independent Sentencing Review and the Independent Review of the Criminal Courts and assisted in evidence gathering for both reviews by facilitating expert roundtables.
- We commissioned a report to scope the creation of a new justice data and policy initiative, provisionally named *JUSTICE Insights*.

4. Increase public understanding of the importance of the justice system, its key challenges, and most promising solutions.

- In November we commissioned an external agency to help us build a new JUSTICE website to make our work more easily accessible and user-friendly.
- Our spokespeople spoke to regional, national, online and specialist media outlets about justice system issues across the year, resulting in 129 mentions and interviews.
- We began work on a video version of our *Achieving Racial Justice at Inquests* guide and participated in a documentary on antisocial behaviour which will be aired in 2025/2026.

Future plans 2025-2026

Our 2025–2026 work programme will continue to focus on our four strategic goals listed above, including the following key pieces of work:

1. Firmly establish the rule of law as a key feature of our democracy.

- We plan to launch a report detailing international lessons on preventing democratic backsliding and protecting the rule of law, as well as a review of protest law.
- We will continue with our Parliamentary advocacy work by publishing briefings, giving evidence to Bill committees, and holding in person briefings for MPs and Peers.

2. Challenge discrimination and inequality.

- We will organise training for coroners on race at inquests and launch our research on the value of legal representation for Windrush Compensation Scheme claimants in Parliament.

- We will brief on the Crime and Policing Bill throughout the year, covering Respect Orders and other behavioural control orders.
- We will work towards the formation of *JUSTICE North* – an initiative to strengthen our presence in the North of England and help ensure voices from the region are better represented in shaping justice system policy.

3. Build a people-centred justice system with trustworthy data management.

- Our multi-year project on AI in the justice system will continue, with one report on AI in the criminal justice system planned for release in the third quarter, following which work will commence on a project looking at the use of AI to address unmet legal need.
- We continue to engage in reform of the criminal justice system following the reporting of the Sentencing Review and Criminal Courts Review.
- We will publish a report looking at how to reform remand decision making in the magistrates' courts.
- We have recently obtained a 'work placement' civil servant who will progress our ambitious data and policy initiative, *JUSTICE Insights*.

4. Increase public understanding of the importance of the justice system.

- We plan to enhance our communications work with a new website launched in the first quarter and by recruiting a Communications Officer to start in the second quarter.
- We will start a free quarterly Young JUSTICE newsletter aimed at 16-25-year-olds, to better engage with this cohort and to help boost their understanding of justice issues.
- Our focus on engagement, education and fundraising through events will remain, with sixteen JUSTICE events planned for 2025/26, and with contributions by our staff to many more external events.

We will also continue to look to diversify our income streams, including a focus on major gifts, legacy giving, and improving the level of donations through the use of AI.

How our activities deliver public benefit

The Board referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities, including the guidance 'public benefit: running a charity (PB2)'.

JUSTICE remains at the cutting edge of the debate on legal reform and is widely respected for the breadth, depth and quality of its analysis. Our system-change approach benefits all those involved in the justice system include practising lawyers, judges, law students and policymakers interested in the development and protection of the rule of law and human

rights. Most importantly, the public at large benefit from JUSTICE–advocated policy changes to create a fair UK justice system within everyone’s reach.

While some of JUSTICE’s activities are available only to members, the vast majority of our work is available and promoted to the public free of charge.

The Board considers JUSTICE’s activities of public benefit in at least the following ways:

- Provision of independent research and analysis to external bodies, including the senior judiciary, government and politicians across the political spectrum to assist in formulating relevant law, policy and practice, which can have significant benefit for people across the UK.
- Dissemination of research and information about justice system reform to the general public and to JUSTICE members – including judges, barristers, solicitors, chartered legal executives, students, advisers to governments and corporations and non–governmental organisations – who are then better able to advise public and private bodies about justice issues.
- Provision of conferences, lectures, events, and media interventions on justice issues to inform the public about important justice issues.

The benefit of our work is demonstrated through: the adoption of our recommendations by government; the referencing of our contributions to government consultations; the adoption by parliamentarians of our suggested amendments to legislation; and the acceptance of our arguments in third–party interventions in court judgments, which can strengthen legal protection for all of us.

Approach to fundraising: JUSTICE employs a Director of Development who leads on all our fundraising activities and line manages our Development Administrator, Philanthropy Manager and Trust and Foundation Fundraiser. The Director also shares oversight of our Engagement and Communications Officer with our Head of Communications. Our main focus and successes in relation to fundraising has been from Trust and Foundations, corporate support and our wide range of donors. Any fundraising events are organised by our Development team. JUSTICE does not use external professional fundraisers or involve commercial participants. There has been a significant amount of positive feedback about our events including our fundraising activities and we are pleased to report that there have been no complaints about fundraising activity this year. We are committed to providing the best possible standards for all our supporters. Our fundraising activities are carried out respectfully and we are a member of the Fundraising Regulator (FR) working within their agreed guidelines. We pledge to be compliant with the General Data Protection Regulation (GDPR), and at all times we respect the wishes of our supporters about how they are contacted, offering them frequent opportunities to change these preferences, which are recorded on our database.

Financial review

For the year ended 31 March 2025, JUSTICE received income of £1,673,730. JUSTICE incurred £1,527,809 of expenditure in the year (including our premises-related costs). Our premises related costs for the year were £85,995. Including office-related expenditure covered by our endowment fund, we achieved a surplus of £139,427, surpassing the forecasted deficit of £78,161. At the end of the year 2024/25, JUSTICE carried forward £206,938 in restricted reserves and £520,168 in unrestricted reserves.

Income

Income received in 2024–25 increased by 27% to £1,673,730 (2023–24: £1,318,162) with an increase in donations of 43% to £720,836 (2023–24: £505,551) due to a focus on major donor and mid-level donations.

Income from grants has increased by 30% to £726,189, (2023–24: £557,219), achieved by focusing on international funders and repeat funding.

Membership income has decreased by 9% to £137,068 (2023–24: £150,664), due to a reduced focus on corporate membership.

Trading activities

Income for our trading activities has increased by 17% to £7,899 (2023–24: £6,775) due to rental income and fundraising events.

Investments

Following Board approval in July, an investment manager (Rathbones) was appointed and monies relating to the proceeds of the sale of Carter Lane moved from current accounts into an investment portfolio (which started to be opened in December 2024) and a number of time deposits (opened in March 2024). These monies in addition to the longstanding Charishare and Blackrock investments are now being managed by Rathbones and make up our endowment fund. This activity has led to the size of our investments growing to £1,549,699, up from £288,949 at 31 March 2024. There was an unrealised loss of £6,494 in the market value of investments, which is less than half a percent of total investments under management. We have not needed to draw down on any capital during the year. It is too early to provide commentary on performance against a benchmark, but we will be reviewing this over 2025/26 in accordance with our Investment Policy.

The Finance Committee reviews our investments at every meeting. They are held within the expendable endowment fund and therefore income on capital is used to supplement

income from our fundraising activities to meet general expenditure needs. Investment income was £81,738 (2023–24: £97,573).

Endowment Fund

JUSTICE sold its freehold property in October 2022. This property in Carter Lane, was purchased as part of an appeal back in the 1990s. The sale proceeds with the related sale expenditure deducted were originally kept in a range of ‘high interest’ current accounts. As explained in the section above, these monies along with other investments are now held in an expendable endowment fund. The Trustees have finalised an Endowment Policy which stipulates that the fund is to be used to meet our office-related expenditure. It also allows income generated from the capital to meet general expenditure needs, which is treated as unrestricted income. The endowment fund is invested as per our Investment Policy, which requires the charity to get the best return, according to the objectives set out in the Investment Policy, in order to conserve the fund for as long as possible.

These objectives include:

- Seeking to produce the best financial return within an acceptable level of risk;
- Working capital is to provide the charity with a source of funds, accessible at all times, which when taken with charitable income will permit it to meet its operating expenses for a period of at least 12 months;
- Balance funds should be invested for the medium term defined as 2–5 yrs to generate a return which is at least the level of inflation;
- Longer term investments (i.e. 5yrs plus) should be invested to generate an inflation plus margin per annum, after investment expenses;
- When combining investment allocation for the longer-term investments and balanced funds these should be sufficient to allow the charity to make a real return or at least mitigate the worst effects of inflation over the longer term; and
- Creating sufficient income and capital appreciation to enable the charity to carry out its purposes;

Expenditure

Total expenditure in 2024–25 was £1,527,809, an increase of 13% from the previous year (2023–24: £1,350,252). These figures include the new office-related expenditure following our move into our long-term office accommodation, The Justice Hub, in October 2024. After the sale of the Carter Lane building in 2022 we have been in a range of temporary accommodation with significantly less space and fewer facilities. Following the Board’s careful consideration of the charity’s accommodation requirements, it was agreed that The Justice Hub met those requirements and for the right cost (which included fit out and furnishing expenditure). This is the first time the charity has had to pay rent for many years

(due to previously owning a building) so is a ‘new expenditure’ for the charity. The Board have recently signed off a plan to start to reduce our reliance on the endowment fund to only £25k of the overall office-related costs by 2032.

Staff costs

Staff costs account for 80% of the total costs of the organisation and have increased by 2% from 2023–24 (excluding consultancy costs and including costs relating to the restructure). In addition to our permanent roles, we also employed eight interns / fellows funded by Linklaters, the Portal Trust, Paul Hamlyn and an anonymous donor. An anonymous donor pledged money in 2024–25 to fund a new Fellowship, which is shown as accrued income as the money is not due to be received until 2025–26. During the year the total average FTE headcount decreased to 17.8 (2023–24: 18.9), and the employed number to 19.5 (2023–24: 22). Further details of staff costs and staffing levels can be found in notes 6 & 7 to the accounts and the staffing and volunteers section of this report.

Costs of generating funds

The cost of generating funds which makes up 21% (2023–24: 17%) of our overall expenditure, has increased this year from £230,053 (in 2023–24) to £326,381. This increase relates to the expansion of the team in order to increase our fundraising capabilities in the medium to longer term, so we are in a better position to deliver our strategy. The staff time attributable to the fundraising function has remained at 20%, more details can be found in note 1 (j) of the accounts.

Risk Management

JUSTICE’s risk management strategy includes a strategic risk register detailing external risks to JUSTICE identified as important but outside of our control, with their effects mitigated through response plans and management actions. Two particularly salient categories of strategic risks detailed in this register are:

External influences: For example, a decline in funding and donations due to external influences such as economic downturns. We mitigate this risk through a diverse funding base, a regular review of our reserves policy, and the development of longer-term plans on sustainable organisational growth, among other measures.

Data breach: For example, through a cyber-attack, server failure, or human error. This risk is mitigated through strong IT systems, firewall and antivirus software, operating systems regularly updated with security patches, clear data protection and breach policies, and secure cloud hosting for our database, amongst other measures. We also have a Cyber Essentials Plus certificate which renews annually and sees our network, policies and procedures independently audited and tested.

Risks associated with our operations and projects continue to be managed through our operational risk register. These risks are overseen by the relevant staff members, the Finance Committee, and the Board. Our Finance Committee develop assurance frameworks to test that internal controls are working properly and provide regular updates to the Board on the outcome of these.

This year the SMT and Board began to develop a more proactive approach to risk to improve our decision-making and performance, using a risk management framework based on an understanding of our thematic risks and our risk appetite. This incorporates our existing risk registers, which SMT update on a quarterly basis, but provides a more holistic and meaningful approach to risk assessment. We aim to be a ‘risk-enabled’ organisation and are monitoring our progress in this endeavour.

Reserves policy

The Board recognises that JUSTICE needs a reserves level that will enable it to continue to attract the highest level of legal expertise to meet its long-term commitments to supporters and beneficiaries.

Each year the Board reviews the Reserves Policy, taking into consideration any major risks. Following the sale of our Carter Lane freehold premises in 2022, there has been a significant increase in the value of financial assets held in the endowment fund, which are now being applied to fund our ongoing leasehold premises costs. Following our move into The Justice Hub completed this year we have more clarity over these costs into the future. To reflect these changes, the Board revised our Reserves Policy down from six months to three. Our current policy is therefore that unrestricted reserves, on average, are equivalent to at least three months’ of running costs (c£410,000 based on our 2024–25 budget).

At the close of 31 March 2025, JUSTICE had £520,168 (2024: £433,584) in general reserves which is 27% over the Board’s reserves policy. JUSTICE’s reserve funds are held in a mix of deposit accounts and fixed interest and equity-based common investment funds, with the aim of achieving a combination of income and capital growth. We will be pursuing how we spend down our reserves policy over the coming 12 months.

JUSTICE’s Board will continue to review its reserves policy on an annual basis and will keep its investment and treasury management policy under regular review.

Going concern

The trustees are not aware of any material uncertainties that would affect the going concern basis for the preparation of the financial statements. As with most small charities, the past

few years have been challenging for JUSTICE but the diversification of income streams and working to improve awareness and impact of our work has provided mitigation. However, we ended this year with a surplus and predict a small deficit budget for 2025–26. The Finance Committee and Board have approved plans to meet the fundraising targets set in 2025–26 budget.

The charity has sufficient resources to settle its liabilities as they fall due in the foreseeable future.

Structure, governance and management

Staffing and volunteers

Our permanent staff complement at the end of March 2025 was 19, with 15 full-time and four part-time employees; this full-time equivalent (Note 8) is 17.8 when we include staff who have left within the year and our Legal Interns. We are proud to pay all our three-month interns the London Living Wage and to be a registered London Living Wage Employer. All our six-month fellows are recruited on our salary scale to reflect the impact of inflation.

The volume of work detailed above would not be possible without all those who volunteered their services to JUSTICE. We would like to extend our thanks to the many eminent lawyers, judges, academics, NGOs, Parliamentarians, officials, politicians and people with lived experience who have contributed to our reports, conferences, and seminars, and helped us raise the profile of JUSTICE's purpose and work over the last year.

Governance

The organisation is a charitable company limited by guarantee, incorporated on 26 June 1996 and registered as a charity on 10 October 1996.

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. In 2015, we amended our memorandum of association and regulations so that members of JUSTICE are members of the Company of JUSTICE and can be elected directly to the JUSTICE Board.

JUSTICE Council: The JUSTICE Council is an advisory body to the Board and is asked to:

- evaluate JUSTICE's work and provide suggestions for its future direction;
- advise on JUSTICE policy with respect to challenging issues of the day;
- assist JUSTICE staff by providing contacts for, e.g. policy work and fundraising; and
- be part of a network of support for JUSTICE and its staff.

JUSTICE Board: JUSTICE Board Members are elected from individual members of JUSTICE and are Directors of the Charity for the purposes of the Companies Act and the charity trustees as defined by section 177 of the Charities Act and section 106 of the Charities and Trustee Investment (Scotland) Act 2005 and are referred to as Board members throughout this report. All Board Members give their time voluntarily and receive no benefits from the charity. Present Board Members and any previous Board Members for this financial year are listed on page 1 of this report.

The JUSTICE Board is responsible for the overall governance of JUSTICE. Board members meet at least four times per year to consider overall strategy, operational performance, and the charity's financial situation.

At time of approval, JUSTICE is managed on a daily basis by the Senior Management Team, comprised of Stephanie Needleman, Legal Director; Jane Collier, Director of Development and headed up by the Chief Executive, Fiona Rutherford.

JUSTICE generally recruits Board members from within our membership. Board members can only serve for two three-year terms and the Chair for one four-year term. All new Board Members are inducted by the JUSTICE Chief Executive and provided with an induction pack which includes the Charity Commission guidance on the responsibilities of Trustees, the Charity Governance Code and copies of JUSTICE's Articles of Association, Regulations, latest strategy, annual review, accounts and organisational structure. All Board Members are encouraged to attend training sessions offered by our Auditor on the roles and responsibilities of Trustees.

Finance Committee: JUSTICE'S Finance Committee is usually made up of JUSTICE Board Members, although membership is also open to members of JUSTICE. Our Treasurer, Rachel Sexton was the Chair of the Finance Committee until the end of her Board term (16 October 2024), following which, Nick Benson (existing Committee member and Treasurer from 16 October 2024) took over as Chair. Other 2024–25 members were: Peter Binning, Alastair Livesey, Dame Alison Saunders DCB, and David Stern. The Finance Committee reviews the financial performance and all aspects of risk management for JUSTICE. It met four times in 2024–25.

Remuneration policy for key management personnel

JUSTICE is committed to ensuring a proper balance between: (i) paying our staff and others who work for us fairly to attract and retain the best people for the job, and (ii) careful management of our charity funds. In so doing, we ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries.

JUSTICE's Remuneration Committee is a Committee of the Board of trustees and reports directly to the Board. Formal consideration of remuneration matters takes place annually,

usually ahead of the Finance Committee's February/March meeting. Remuneration matters may also be considered at other meetings if ad hoc issues arise during the year.

The committee recommends any annual cost-of-living increases, ensures that pay is set at an appropriate level, and ensures there are adequate processes in place for reviewing the work of the Chief Executive and other members of the Senior Management Team.

The Remuneration Committee does not have fully delegated authority in these matters and any recommendations or decisions must be ratified by the Board prior to implementation.

Statement of responsibilities of Board Members

JUSTICE Board Members (who are also directors of JUSTICE for the purposes of company law and the charity trustees as defined by section 177 of the Charities Act 2011) are responsible for preparing the Trustees' annual report and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Board Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Board has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Board are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 2025 was 1,452 (2024: 1,565). The Board are members of the charity, but this entitles them only to voting rights. The Board have no beneficial interest in the charity.

Auditor:

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' annual report has been approved by the Board on 3 July 2025 and signed on their behalf by

Nick Benson

Board Member and Treasurer

Independent Auditor's Report

Opinion

We have audited the financial statements of JUSTICE (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, 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 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

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

Conclusions relating to going concern

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 JUSTICE'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.

Independent auditor's report – JUSTICE 2024–2025

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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

Independent auditor's report – JUSTICE 2024–2025

- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Independent auditor's report – JUSTICE 2024–2025

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Coyle (Senior statutory auditor)

Date: 6 August 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor, 110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

JUSTICE

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

For the year ended 31 March 2025

	Note	Endowment Fund £	Restricted Funds £	Unrestricted Funds £	2025 Total £	Endowment Fund £	Restricted Funds £	Unrestricted Funds £	2024 Total £
Income from:									
Donations and legacies	2	–	45,899	665,127	711,026	–	–	505,551	505,551
Charitable activities									
Research and education	3	–	284,650	441,539	726,189	–	416,701	140,518	557,219
Membership	3	–	–	137,068	137,068	–	–	150,664	150,664
Other trading activities									
Fundraising		–	–	5,990	5,990	–	–	6,775	6,775
Rental income		–	–	1,909	1,909	–	–	–	–
Investments		–	–	81,738	81,738	–	–	97,953	97,953
Total income		–	330,549	1,333,371	1,663,920	–	416,701	901,461	1,318,162
Expenditure on:									
Raising funds		20,189	–	306,192	326,381	6,441	–	223,612	230,053
Charitable activities									
Research and education		62,421	188,999	896,967	1,148,387	21,496	360,475	714,934	1,096,905
Membership		3,385	–	49,656	53,041	817	–	22,477	23,294
Total expenditure	4a	85,995	188,999	1,252,815	1,527,809	28,754	360,475	961,023	1,350,252
Net (expenditure) / income before investments		(85,995)	141,550	80,556	136,111	(28,754)	56,226	(59,562)	(32,090)
Net (loss)/gain on investments		(6,494)	–	–	(6,494)	3,266	–	3,655	6,921
Net income / (expenditure) and net movement in funds		(92,489)	141,550	80,556	129,617	(25,488)	56,226	(55,907)	(25,169)
Reconciliation of funds:									
Total funds brought forward		2,126,788	55,578	439,612	2,621,978	2,152,276	(648)	495,519	2,647,147
Total funds carried forward		2,034,299	197,128	520,168	2,751,595	2,126,788	55,578	439,612	2,621,978

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

JUSTICE

Balance sheet

Company no. 3216897

As at 31 March 2025

	Note	Endowment £	Restricted £	Unrestricted £	2025 £	Endowment £	Restricted £	Unrestricted £	2024 £
Fixed assets:									
Tangible assets	10	–	–	–	–	–	–	6,028	6,028
Investments	11	1,549,699	–	–	1,549,699	116,652	–	172,297	288,949
		<u>1,549,699</u>	<u>–</u>	<u>–</u>	<u>1,549,699</u>	<u>116,652</u>	<u>–</u>	<u>178,325</u>	<u>294,977</u>
Current assets:									
Debtors	12	–	55,709	130,576	186,285	–	–	159,507	159,507
Short term deposits		484,600	–	310,856	795,456	1,805,888	–	–	1,805,888
Cash at bank and in hand		–	141,419	192,120	333,539	204,248	55,578	205,595	465,422
		<u>484,600</u>	<u>197,128</u>	<u>633,552</u>	<u>1,315,280</u>	<u>2,010,136</u>	<u>55,578</u>	<u>365,102</u>	<u>2,430,817</u>
Liabilities:									
Creditors: amounts falling due within one year	13	–	–	113,384	113,384	–	–	103,816	103,816
Net current assets		<u>484,600</u>	<u>197,128</u>	<u>520,168</u>	<u>1,201,896</u>	<u>2,010,136</u>	<u>55,578</u>	<u>261,286</u>	<u>2,327,001</u>
Total net assets		<u><u>2,034,299</u></u>	<u><u>197,128</u></u>	<u><u>520,168</u></u>	<u><u>2,751,595</u></u>	<u><u>2,126,788</u></u>	<u><u>55,578</u></u>	<u><u>439,612</u></u>	<u><u>2,621,978</u></u>
The funds of the charity:	15a								
Endowment fund		2,034,299	–	–	2,034,299	2,126,788	–	–	2,126,788
Restricted funds									
Restricted funds in surplus		–	197,128	–	197,128	–	85,128	–	85,128
Restricted funds in deficit		–	–	–	–	–	(29,550)	–	(29,550)
		<u>–</u>	<u>197,128</u>	<u>–</u>	<u>197,128</u>	<u>–</u>	<u>55,578</u>	<u>–</u>	<u>55,578</u>
Total restricted funds		<u>–</u>	<u>197,128</u>	<u>–</u>	<u>197,128</u>	<u>–</u>	<u>55,578</u>	<u>–</u>	<u>55,578</u>
Unrestricted funds									
General funds		–	–	520,168	520,168	–	–	439,612	439,612
		<u>–</u>	<u>–</u>	<u>520,168</u>	<u>520,168</u>	<u>–</u>	<u>–</u>	<u>439,612</u>	<u>439,612</u>
Total unrestricted funds		<u>–</u>	<u>–</u>	<u>520,168</u>	<u>520,168</u>	<u>–</u>	<u>–</u>	<u>439,612</u>	<u>439,612</u>
Total charity funds		<u><u>2,034,299</u></u>	<u><u>197,128</u></u>	<u><u>520,168</u></u>	<u><u>2,751,595</u></u>	<u><u>2,126,788</u></u>	<u><u>55,578</u></u>	<u><u>439,612</u></u>	<u><u>2,621,978</u></u>

Approved by the trustees on 3 July 2025 and signed on their behalf by

Nick Benson
Treasurer

Alison Saunders
Chair of the JUSTICE Board

JUSTICE

Statement of cash flows

For the year ended 31 March 2025

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

	2025 £	2024 £
Cash flows from operating activities:		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	129,617	(25,169)
Depreciation charges	6,028	4,960
Losses/(gains) on investments	6,494	(6,921)
Dividends, interest and rent from investments	(81,738)	(97,953)
(Increase) in debtors	(26,778)	(88,457)
Increase in creditors	9,568	22,978
Net cash provided by / (used in) operating activities	43,191	(190,562)
Cash flows from investing activities:		
Transfers from short term deposit accounts	1,010,432	(5,878)
Dividends, interest and rents from investments	81,738	97,953
Purchase of fixed assets	–	(6,743)
Purchase of investments	(1,060,600)	–
Net cash provided by investing activities	31,570	85,332
Change in cash and cash equivalents in the year	74,761	(105,230)
Cash and cash equivalents at the beginning of the year	465,422	570,652
Cash and cash equivalents at the end of the year	540,183	465,422

	2025 £	2024 £
Cash and cash equivalents comprises:		
Cash at bank and in hand	333,539	465,422
Cash held within investment portfolio	206,644	–
Total cash and cash equivalents	540,183	465,422

1 Accounting policies

a) Statutory information

JUSTICE is a charitable company limited by guarantee and is incorporated in United Kingdom.

The registered office address is 1 Paternoster Lane, London, England, EC4M 7BQ.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Tax recoverable under the gift aid scheme is recognised when receivable to align with the original donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Income received for seminars and other similar events, including income received to sponsor events, is recognised in the statement of financial activities in the period the event takes place.

Subscription income from members is credited to the statement of financial activities when received.

Rental income is credited to the statement of financial activities in the period in which it is related to.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

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

h) Fund accounting

Endowment funds are amounts raised through an appeal for charitable purposes which may be retained to produce an income for the charity or may be spent on premises, equipment and development at the discretion of the Board of Trustees.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other income received or generated for the charitable purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of Research and education and Membership undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

j) Allocation of support costs

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

	2025	2024
● Research and education	62%	66%
● Membership	3%	2%
● Support costs	12%	9%
● Governance costs	3%	3%
● Fundraising	20%	20%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Research and education	73%
● Membership	4%
● Fundraising	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer equipment	– 25% straight line
● Database	– 20% straight line
● Freehold buildings	– 1% straight line

The useful economic life of the freehold buildings is in excess of 50 years but as the value of the building is not impaired below its carrying amount, no adjustments have been made. The value of land is not known and it is not separately accounted for; instead, the freehold property, including land, is depreciated over 100 years.

l) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

1 Accounting policies (continued)

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements

For the year ended 31 March 2025

2 Donations and legacies

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
General Donations	45,899	226,437	272,336	–	133,222	133,222
Friends	–	33,582	33,582	–	33,862	33,862
JUSTICE60 Donations	–	360,270	360,270	–	321,400	321,400
Legacies	–	–	–	–	1,468	1,468
Donated services	–	44,838	44,838	–	15,599	15,599
	45,899	665,127	711,026	–	505,551	505,551

A number of Law Firms support the work of JUSTICE. This financial year we have recognised donated services from:

- Simmons and Simmons LLP who facilitated an annual conference.
- Allen Overy Shearman Sterling LLP who facilitated the 'Law for Lawmakers' work at the House of Commons.
- Dechert LLP who provided pro bono advice and support.
- Linklaters LLP who provided pro bono advice and support.
- DLA Piper who provided pro bono advice and support.

JUSTICE

Notes to the financial statements

For the year ended 31 March 2025

3 Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Trust and Foundations						
Existing / previous funders:						
The Alexander Mosley Charitable Trust	-	25,000	25,000	-	25,000	25,000
The Bromley Trust	-	-	-	15,000	-	15,000
The Dawes Trust	25,000	-	25,000	25,000	-	25,000
Doughty Street Chambers Supported Causes Fund	-	-	-	-	5,000	5,000
The Dulverton Trust	-	40,000	40,000	-	35,000	35,000
The Evan Cornish Foundation	10,000	-	10,000	-	-	-
Joseph Rowntree Charitable Trust	20,405	-	20,405	24,703	-	24,703
Laura Kinsella Foundation	-	1,000	1,000	-	1,000	1,000
The Legal Education Foundation	35,000	-	35,000	35,000	-	35,000
The Leri Charitable Trust	-	17,250	17,250	-	17,250	17,250
Paul Hamlyn	45,698	-	45,698	43,605	-	43,605
abrdn Financial Fairness Trust	9,000	-	9,000	-	-	-
The Stewarts Foundation	-	6,000	6,000	-	6,000	6,000
Trust for London	-	-	-	8,250	-	8,250
The Access to Justice Foundation	-	-	-	7,150	-	7,150
Garden Court Chambers Special Fund	-	-	-	3,000	-	3,000
The JRSST Charitable Trust	15,047	-	15,047	15,047	-	15,047
The Law Society Charity	-	-	-	5,000	-	5,000
The Oakdale Trust	-	-	-	2,000	-	2,000
The Portal Trust	22,500	-	22,500	22,500	-	22,500
Tay Charitable Trust	2,000	-	2,000	5,000	-	5,000
The 29th May 1961 Charitable Trust	-	-	-	7,500	-	7,500
The 4814 Trust	-	-	-	-	10,000	10,000
New funders:						
The Crerar Trust	4,000	-	4,000	-	-	-
Anonymous	16,000	-	16,000	-	-	-
The Stafford Trust	5,000	-	5,000	-	-	-
Cameron McKenna Social Impact Fund	500	-	500	-	-	-
The Survival and Flourishing Fund	-	200,584	200,584	-	-	-
Sigrid Rausing Trust	-	25,000	25,000	-	-	-
Other:						
Existing / previous funders						
Allen and Overy Foundation	-	5,000	5,000	-	-	-
Herbert Smith Freehills LLP	-	8,000	8,000	-	6,000	6,000
Linklaters LLP	74,500	-	74,500	124,063	-	124,063
King & Spalding LLP	-	5,000	5,000	-	-	-
Ministry of Justice	-	-	-	71,883	-	71,883
Reed Smith LLP	-	5,000	5,000	-	5,000	5,000
CEO Sleepout	-	-	-	2,000	-	2,000
Covington & Burling LLP	-	-	-	-	4,025	4,025
Intermediaries for Communication	-	-	-	-	1,905	1,905
New funders:						
Global Leaders Forum	-	1,000	1,000	-	-	-
Clifford Chance LLP	-	20,000	20,000	-	-	-
DAC Beachcroft LLP	-	3,000	3,000	-	-	-
Raiser's Edge	-	345	345	-	-	-
Bryan Cave Leighton Paisner	-	1,000	1,000	-	-	-
White & Case LLP	-	5,000	5,000	-	-	-
Ashurst	-	10,000	10,000	-	-	-
Mishcon de Reya LLP	-	5,000	5,000	-	-	-
Baker & McKenzie LLP	-	5,000	5,000	-	-	-
Anonymous	-	10,000	10,000	-	-	-
Latham & Watkins	-	5,000	5,000	-	-	-
DLA Piper UK LLP	-	5,000	5,000	-	-	-
Education:						
Conferences	-	32,905	32,905	-	23,591	23,591
Publications	-	455	455	-	227	227
Other	-	-	-	-	520	520
Sub-total for research and education	284,650	441,539	726,189	416,701	140,518	557,219
Membership	-	137,068	137,068	-	150,664	150,664
Sub-total for membership	-	137,068	137,068	-	150,664	150,664
Total income from charitable activities	284,650	578,607	863,257	416,701	291,182	707,883

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Notes to the financial statements

For the year ended 31 March 2025

4a Analysis of expenditure (current year)

	Charitable activities					2025	2024
	Cost of raising funds £	Research & education £	Membership £	Governance costs £	Support costs £	Total £	Total £
Staff costs (Note 6)	206,826	819,227	35,337	31,180	126,798	1,219,368	1,198,281
Office costs	26,444	81,724	4,518	3,987	16,212	132,885	89,150
Premises costs	17,113	52,887	2,924	2,580	10,491	85,995	35,821
Professional fees	-	-	-	11,057	25,129	36,186	10,530
Other costs	-	-	-	-	22,471	22,471	4,708
Fundraising costs	15,938	-	-	-	-	15,938	4,969
Training, seminars and conferences	-	8,938	-	-	-	8,938	1,833
Depreciation	-	-	-	-	6,028	6,028	4,960
	266,321	962,776	42,779	48,804	207,129	1,527,809	1,350,252
Support costs	48,607	150,217	8,305	-	(207,129)	-	-
Governance costs	11,453	35,394	1,957	(48,804)	-	-	-
Total expenditure 2025	326,381	1,148,387	53,041	-	-	1,527,809	
Total expenditure 2024	230,053	1,096,905	23,294	-	-		1,350,252

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Notes to the financial statements

For the year ended 31 March 2025

4b Analysis of expenditure (previous year)

	Charitable activities					
	Cost of raising funds £	Research & education £	Membership £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 6)	168,829	911,272	16,883	25,324	75,973	1,198,281
Office costs	15,173	63,356	1,517	2,276	6,828	89,150
Premises costs	7,164	23,642	716	1,075	3,224	35,821
Professional fees	–	–	–	10,530	–	10,530
Fundraising costs	4,681	–	288	–	–	4,969
Depreciation	992	3,274	99	149	446	4,960
Other costs	4,145	–	–	563	–	4,708
Training, seminars and conferences	–	1,833	–	–	–	1,833
	200,984	1,003,377	19,503	39,917	86,471	1,350,252
Support costs	19,888	63,989	2,594	–	(86,471)	–
Governance costs	9,181	29,539	1,197	(39,917)	–	–
Total expenditure 2024	230,053	1,096,905	23,294	–	–	1,350,252

Notes to the financial statements

For the year ended 31 March 2025

5 Net income / (expenditure) for the year

This is stated after charging / crediting:

	2025 £	2024 £
Depreciation charge for the year	6,028	4,960
Operating lease payments	55,806	–
Auditor's remuneration (excluding VAT):		
Audit services	9,200	8,775
	<u>9,200</u>	<u>8,775</u>

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

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	961,220	983,510
Social security costs	107,717	104,375
Employer's contribution to defined contribution pension schemes	107,697	94,783
Redundancy costs	30,000	–
Staff recruitment	8,169	2,190
Staff training/practising certificate	4,565	4,379
	<u>1,219,368</u>	<u>1,189,237</u>

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

	2025 No.	2024 No.
£60,000 – £69,999	3	2
£70,000 – £79,999	2	1
£120,000 – £129,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £529,878 (2024: £511,910).

The charity Board members were not paid nor received any other benefits from employment with the charity in the year (2024: £nil). No Board member received payment for professional or other services supplied to the charity (2024: £nil).

Notes to the financial statements

For the year ended 31 March 2025

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 Employed No.	2025 FTE No.	2024 Employed No.	2024 FTE No.
Raising funds	3.9	3.5	4.5	3.8
Research and education	12.2	11.0	14.4	12.4
Membership	0.6	0.6	0.5	0.5
Support	2.2	2.2	1.9	1.7
Governance	0.5	0.5	0.7	0.6
	19.5	17.8	22.0	18.9

8 Related party transactions

Aggregate unrestricted donations from related parties were £91,460 (2024: £96,618).

There are no other related party transactions to disclose for either year.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Database £	IT Equipment £	Total £
Cost			
At the start of the year	25,180	53,715	78,895
Additions in year	–	–	–
Disposals	–	(13,584)	(13,584)
At the end of the year	25,180	40,131	65,311
Depreciation			
At the start of the year	25,180	47,687	72,867
Charge for the year	–	6,028	6,028
Disposals	–	(13,584)	(13,584)
At the end of the year	25,180	40,131	65,311
Net book value			
At the end of the year	–	–	–
At the start of the year	–	6,028	6,028

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 March 2025

11 Listed investments

	2025 £	2024 £
Fair value at the start of the year	288,949	282,028
Additions at cost	1,060,600	–
Net (loss) / gain on change in fair value	(6,494)	6,921
Movement in cash balance	206,644	–
	<u>1,549,699</u>	<u>288,949</u>
Fair value at the end of the year	<u>1,549,699</u>	<u>288,949</u>

Investments comprise:

	2025 £	2024 £
UK Common investment funds	1,189,483	288,949
Gilts	153,572	–
Cash held in investment portfolio	206,644	–
	<u>1,549,699</u>	<u>288,949</u>

12 Debtors

	2025 £	2024 £
Other debtors	108,159	66,382
Prepayments	19,268	10,692
Accrued income	58,858	82,433
	<u>186,285</u>	<u>159,507</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	15,597	13,764
Taxation and social security	27,105	28,284
Pension contributions payable	9,336	9,048
Accruals	61,346	52,720
	<u>113,384</u>	<u>103,816</u>

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Notes to the financial statements

For the year ended 31 March 2025

14a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Endowment fund	<u>2,126,788</u>	<u>–</u>	<u>(92,489)</u>	<u>–</u>	<u>2,034,299</u>
Restricted funds:					
Criminal implementation	–	25,000	(25,000)	–	–
Criminal Justice Lawyer	–	45,899	–	–	45,899
Defending the rule of law, access to justice and human rights	(29,550)	45,452	(15,902)	–	–
Improving Access to Justice for Separating Families Working Party and the function and operation of Behavioural Control Orders Working Party	–	16,000	(16,000)	–	–
Intern funding	71,658	97,000	(47,234)	–	121,424
JUSTICE Innovation Hub	7,150	–	–	–	7,150
Racial Justice	–	30,500	(30,500)	–	–
Reforming Benefits Decision-Making Working Party	–	9,000	(7,614)	–	1,386
Scotland Lawyer / Fellow	–	11,000	(11,000)	–	–
Staff Wellbeing	–	5,000	(670)	–	4,330
Windrush Working Group	6,320	45,698	(35,079)	–	16,939
Total restricted funds	<u>55,578</u>	<u>330,549</u>	<u>(188,999)</u>	<u>–</u>	<u>197,128</u>
Total unrestricted funds	<u>439,612</u>	<u>1,333,371</u>	<u>(1,252,815)</u>	<u>–</u>	<u>520,168</u>
Total funds	<u>2,621,978</u>	<u>1,663,920</u>	<u>(1,534,303)</u>	<u>–</u>	<u>2,751,595</u>

The narrative to explain the purpose of each fund is given at the foot of the note below.

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Notes to the financial statements

For the year ended 31 March 2025

14b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Endowment fund	2,152,276	3,266	(28,754)	–	2,126,788
Restricted funds:					
Administrative Decision Making Working Party	19,697	17,000	(36,697)	–	–
Administrative Justice Council	303	80,133	(80,436)	–	–
Criminal implementation	–	25,000	(25,000)	–	–
Defending the rule of law, access to justice and human rights	(35,019)	74,750	(69,281)	–	(29,550)
Homelessness	–	9,500	(9,500)	–	–
Illegal Migration Bill	–	3,000	(3,000)	–	–
Intern funding	–	146,563	(74,905)	–	71,658
JUSTICE Innovation Hub	–	7,150	–	–	7,150
Race and state related deaths	467	5,000	(5,467)	–	–
Reforming Benefits Decision-Making Working Party	2,190	–	(2,190)	–	–
Scotland Lawyer / Fellow	–	5,000	(5,000)	–	–
Windrush Working Group	11,714	43,605	(48,999)	–	6,320
Total restricted funds	(648)	416,701	(360,475)	–	55,578
Total unrestricted funds	495,519	905,116	(961,023)	–	439,612
Total funds	2,647,147	1,325,083	(1,350,252)	–	2,621,978

14 Movements in funds (continued)

Purposes of endowment fund

Endowment funds are held as part of an expendable endowment fund and is comprised of the proceeds from the sale of the freehold property on Carter Lane in 2023, which were re-invested. The Trustees agreed to use the endowment fund to fund our office costs from January 2024 onwards.

Purposes of restricted funds

Restricted funds represent grants and donations given for specific purposes. Unspent funds at the year end are to be carried forward and spent on that specific project in a future period. The specific purposes are:

Administrative Decision-Making Working Party

While an individual is in prison, they remain subject to a number of rules and processes that can serve to unduly delay their release. The Administrative Decision Making Working Party examined these rules and processes to ensure that individuals do not remain in prison unlawfully or any longer than is necessary.

Criminal implementation

The Dawes Trust supported our core criminal justice work with a grant of £25,000.

Criminal Justice Lawyer

This donation is to cover the cost of employing a full time criminal justice lawyer for a year.

Defending the rule of law, access to justice and human rights

These grants have supported our work on upholding the rule of law, access to justice and human rights. This work was supported by the Joseph Rowntree Charitable Trust, (£20,405), the JRSST Charitable Trust (with a two-year grant of £30,094, with £15,047 received in this financial year), and the Evan Cornish Foundation (£10,000).

Homelessness

This work encompassed our work on behavioural control orders (civil orders with criminal consequences for breach) such as community protection notices and public space protection orders, that are aimed at addressing anti-social behaviour but have a disproportionate impact on those experiencing homelessness. It also includes our work on a rights based approach to government contracting, which includes local authority homelessness vulnerability assessments.

Illegal Migration Bill

This work on analysing and briefing Parliamentarians on the Illegal Migration Bill was supported by Garden Court Chambers Special Fund (£3,000).

Improving Access to Justice for Separating Families Working Party and the function and operation of Behavioural Control Orders Working Party

This project includes JUSTICE's work against domestic violence. This work is currently supported by a Trust that has asked to remain anonymous (£16,000).

14 Movements in funds (continued)**Intern funding**

Linklaters LLP (£74,500) and The Portal Trust (£22,500) have provided grants to support our internship and fellowship programme.

JUSTICE Innovation Hub

The Access to Justice Foundation provided £7,150 to support a scoping project looking at how to better harness data and evidence to provide a person centred data driven approach to policy making.

Racial Justice

This project aims to challenge discrimination and inequality in the UK justice system. This work is supported by the Legal Education Foundation with a two-year grant of £60,000, with £30,000 received in this financial year, and the CMS Cameron McKenna Social Impact Fund (£500).

Reforming Benefits Decision-Making Working Party

Abrdn Financial Fairness Trust (previously the Standard Life Foundation) supports our Working Party on Reforming Benefits Decision-Making and Outsourcing and Administrative Justice Working Party with a three-year grant of £24,980 (£9,000 received this financial year).

Scotland Lawyer / Fellow

The Stafford Trust (£5,000), the Crerar Trust (£4,000), and the Tay Charitable Trust (£2,000) supported the costs of our lawyer in Scotland.

Staff Wellbeing

The Legal Education Foundation supported JUSTICE's staff wellbeing and organisational resilience with a wellbeing grant of £5,000.

Windrush Working Party

The 'Reforming the Windrush Compensation Scheme' Working Party report was published in November 2021. It makes 27 recommendations to improve the process for those seeking compensation from the Home Office for the losses and hardships they suffered as a result of not being able to demonstrate their lawful immigration status. Many of the issues we identified with the Windrush Compensation Scheme are also applicable to other recent bespoke Home Office schemes. This work is supported by the Paul Hamlyn Foundation with a three-year grant of £120,000 (including an inflationary increase). Dechert LLP are also supporting the work providing pro bono support.

15a Analysis of net assets between funds (current year)

	Endowment £	Restricted £	Designated £	General unrestricted £	Total funds £
Tangible fixed assets	–	–	–	–	–
Investments	1,549,699	–	–	–	1,549,699
Net current assets	484,600	197,128	–	520,168	1,201,896
Net assets at the end of the year	2,034,299	197,128	–	520,168	2,751,595

15b Analysis of net assets between funds (prior year)

	Endowment £	Restricted £	Designated £	General unrestricted £	Total funds £
Tangible fixed assets	–	–	–	6,028	6,028
Investments	116,652	–	–	172,297	288,949
Net current assets	2,010,136	55,578	–	261,287	2,327,001
Net assets at the end of the year	2,126,788	55,578	–	439,612	2,621,978

Notes to the financial statements

For the year ended 31 March 2025

16 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods;

	Property 2025 £	2024 £
Less than one year	118,811	–
One to five years	<u>181,816</u>	<u>–</u>
	<u><u>300,627</u></u>	<u><u>–</u></u>

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.