

JUSTICE FIRST LIMITED

England & Wales · Charity number 1116388

Details

| | |
|----------------|---|
| Other names | JUSTICE FIRST LTD |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 05762730 |
| Registered | 2006-10-16 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 133 Norton Road Stockton-On-Tees TS18 2BG |
| Phone | 01642601122 |
| Email | info@justicefirst.org.uk |
| Website | WWW.JUSTICEFIRST.ORG.UK |

Activities

Objects: To relieve poverty, sickness and distress among asylum seekers in the North East of England (primarily the Tees Valley, County Durham and the wider Tyne Valley), particularly but not exclusively, by the provision of guidance, advice and assistance on asylum, health, employment, welfare and education.

Activities: The activities of the charity are to provide food and support including the provision of guidance , advice and assistance on health, employment and welfare matters to asylum seekers in the Tees Valley

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** THE TEES VALLEY
- Darlington
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-30 | £162,358 | £194,386 | - | - |
| 2024-04-30 | £170,306 | £161,615 | - | - |
| 2023-04-30 | £189,666 | £164,767 | - | - |
| 2022-04-30 | £153,490 | £142,099 | - | - |
| 2021-04-30 | £175,259 | £133,781 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|-------|------------|
| BARBARA HELEN HUNGIN | Chair | |
| CATHERINE RAMOS | | |
| FREDERICK JOHN HUTCHINSON | | 2017-05-31 |
| Hamida White | | 2024-04-11 |
| Ian Mawson | | 2024-07-30 |
| Stephen Ollis | | 2023-06-23 |
| Susan Ravalde | | 2024-07-30 |
| Tresor Nyembwe BUKASA | | |

JUSTICE FIRST LIMITED

England & Wales - Charity number 1116388

Accounts

JUSTICE FIRST LIMITED
TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS
YEAR ENDED 30TH APRIL 2025

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730

SATURDAY



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COMPANIES HOUSE

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|----------------|-----------------------|
| Charity Name | Justice First Limited |
| Company Number | 5762730 |
| Charity Number | 1116388 |

DIRECTORS AND TRUSTEES

The Directors (who are trustees of the charity) who served during the year were:-

| | |
|------------------------------|-------------------|
| Mrs. B Hungin | Chair |
| Mr. F.J Hutchinson | Vice Chair |
| Mrs. C Ramos | |
| Mr. T Bukasa | |
| Mrs. L Wilson: | resigned 24.10.24 |
| Mr. Samsoudini Abdou Moussa: | resigned 10.5.24 |
| Mrs. Hamida White | |
| Mr. Stephen Ollis | |
| Mr. Ian Mawson: | appointed 30.7.24 |
| Mrs. Susan Ravalde: | appointed 30.7.24 |

Senior Legal Caseworker, Funding and Development Lead

Lucie Fleming

Senior Legal Caseworker, Finance and Volunteer Lead.

Solafa Eltom

Legal Caseworker.

Caseworker : Michele Harding: Ended employment 8.1.25

Emma Pearson:

Trainee Legal Caseworker:

Matthew Thambyrajah Appointed 3.2.25

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Gresham and Gale
14 Fountain Street,
Guisborough TS14 6PP

BANKERS

| | |
|----------------------|-----------------------|
| Unity Trust Bank plc | CAF BANK Ltd |
| Nine Brindleyplace | 25, Kings Hill Avenue |
| Birmingham | Kings Hill |
| B1 2HB | West Malling |
| | Kent ME19 4JQ |

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025 (continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 30th March 2006 and registered as a charity on 16th October 2006.

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.

OBJECTIVES AND ACTIVITIES

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public benefit.

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

The last year has been one of great growth and development for Justice First, enabled by the staff team, volunteers, trustees, partners, and donors.

- **Record Year for Impact:** 2024 saw us support more people than ever before, reaching new heights in our service delivery and impact in the community. 748 people were supported with asylum casework – an increase of 63% on the previous year. As well as fresh claims and tribunal appeals we completed 59 applications for family reunions with 100% success.
- **Host Placements & Internships:** We hosted social work placements and welcomed students from Teesside University.
- **Training & Development:** Our staff members participated in several training opportunities, including courses on vicarious trauma, compassion fatigue, safeguarding, and first aid, to ensure we're always improving our knowledge and approach.
- **Legal Education for Communities:** Justice First delivered crucial training on the asylum system to health professionals and schools, ensuring wider understanding and engagement in these vital issues.
- **Growing Our Network:** Opportunities to attend conferences locally and nationally, expanded our connections and built a stronger network of support for our mission.
- **Community Engagement:** Our annual football tournament during Refugee Week was a huge success, bringing together participants and supporters from all walks of life.
- **Volunteer Growth:** We were joined by many enthusiastic new volunteers who have been vital in supporting our admin, social media, and Thursday drop-in.
- **Minsteracres Trip:** One of the highlights of the year was our annual trip to Minsteracres with clients – a chance to relax and reflect and take part in a host of different activities.
- **Successful Fundraisers:** Our annual quiz night and other fundraising events were a big hit, thanks to the generosity of our supporters and volunteers. I would like to mention especially our 'Singing for Justice' Concert in Middlesbrough Cathedral which brought together musicians from Europe, Africa, and Central America as well as from the North East.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025 (continued)

- **Securing Critical Funding:** We have been able to secure additional funding, including a three-year grant from The Miranog Trust to recruit a new caseworker, supporting our expansion into Newcastle in 2025. Alongside our work in Durham we are now able to meet the need in two further areas of the North East.
- **Professional Achievements:** Emma successfully completed her Level 2 in asylum and protection as well as immigration.
- **The Saltways Project:** Thanks to funding from the Lloyds Bank Foundation, Justice First produced our first-ever film-based fundraising appeal, helping us spread awareness and raise much-needed funds.
- **Staff Recognition:** Our senior caseworker Solafa was a runner up for the VCSE Employee of the Year award at the Catalyst Stockton Annual Conference and Awards 2025! Richly deserved.
- **New Staff Member.** We welcomed Matthew to the Justice First team, who joined us as a staff member in the first week of February, having previously volunteered with us. He is a Law graduate with particular interest in Family and Immigration Law and social justice.

The summer of 2024 was turbulent for our clients. Many of them were reassured by the discontinuation of the Rwanda Plan, but unfortunately other events led to riots in the streets of Middlesbrough. It was encouraging to see the response of those who came out to clean up the streets but for our clients there was a renewal of fear and anxiety which impacted them significantly and continues to do so. A hostile environment has caused a rise in abuse.

Close relationships with other organisations in the area continue - namely the Red Cross, Open Door, the Mary Thompson fund and MAP. Each organisation offers their own skills and expertise to our asylum community. We are also very grateful for the pro bono support of the team at the Middlesbrough Immigration Advice Centre. Their legal expertise and advice are invaluable to us. On a regional basis we continue to be a member of the Justice Together Initiative, with its aim of increasing the provision and quality of immigration advice in the North East.

I would also again like to record our appreciation to the Foundations and Trusts who support us and contribute to our sustainability. The Lloyds Foundation have supported us both with grants and with Leadership and developmental programmes which have been very beneficial. We are also grateful to the Henry Smith Trust, the AB Trust, the Justice Together Initiative/ Merianog Trust, and the James Knott Trust. We are also very grateful to those who support us with monthly donations. Fund raising is an on-going challenge to guarantee the sustainability of Justice First.

Our staff team are outstanding. They work under huge pressure to provide for the needs of our clients with passion, commitment, integrity and diligence. We are very fortunate to have a staff team of such calibre. The welcome and effective service they offer to our clients is second to none. Time and again we receive positive feedback from those whose hope is restored. I would also like to thank our volunteers who make up the team and contribute their time so willingly and consistently.

We have had some trustee changes this year and are delighted to welcome Ian and Susan to the Board. They bring their particular experience to Justice First and we continue to support the Team in their unique work for the benefit of our clients.

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2025, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £127,376. The trustees continue to look for alternative funding sources.

RISK REVIEW

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

STATEMENT OF TRUSTEES RESPONSIBILITIES


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

Company law requires the trustees 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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. 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.

Approved by the trustees on 16th October 2025 and signed on their behalf by:



Barbara Hungin
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30th April 2025 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J Gresham FCCA
Gresham and Gale
16th October 2025



14 Fountain Street
Guisborough
TS14 6PP

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2025 Total Funds £ | 2024 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Fundraising & donations | | 14,047 | - | 14,047 | 13,976 |
| Gift aid tax | | 298 | - | 298 | 914 |
| <i>Income from charitable activities</i> | | | | | |
| Grants receivable | 2 | 126,845 | 13,045 | 139,890 | 152,940 |
| Sundry income | | 6,000 | - | 6,000 | 862 |
| Bank interest | | 2,123 | - | 2,123 | 1,614 |
| TOTAL INCOMING RESOURCES | | <u>149,313</u> | <u>13,045</u> | <u>162,358</u> | <u>170,306</u> |
| EXPENDITURE | | | | | |
| Cost of raising funds | 3 | 2,232 | - | 2,232 | 1,935 |
| <i>Expenditure on charitable activities</i> | | | | | |
| Cost of main activity | 3 | 160,492 | 13,045 | 173,537 | 144,279 |
| Governance costs | 3 | 18,617 | - | 18,617 | 15,401 |
| | | <u>181,341</u> | <u>13,045</u> | <u>194,386</u> | <u>161,615</u> |
| Net income / (expenditure) | | (32,028) | - | (32,028) | 8,691 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds for the year | | (32,028) | - | (32,028) | 8,691 |
| Fund balances brought forward | | 159,404 | - | 159,404 | 150,713 |
| FUND BALANCES CARRIED FORWARD | 10 | <u>127,376</u> | <u>-</u> | <u>127,376</u> | <u>159,404</u> |

The notes on pages 8 to 13 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2025

| | Note | 2025 | | 2024 | |
|---|------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | | 1,305 | | 1,740 |
| CURRENT ASSETS | | | | | |
| Debtors and prepayments | 7 | 14,027 | | 3,394 | |
| Cash at Bank and in Hand | | 143,807 | | 160,576 | |
| | | <u>157,834</u> | | <u>163,970</u> | |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | <u>31,763</u> | | <u>6,306</u> | |
| NET CURRENT ASSETS | | | 126,071 | | 157,664 |
| NET ASSETS | | | <u>127,376</u> | | <u>159,404</u> |
| UNRESTRICTED FUNDS | | | | | |
| General Fund | | | 127,376 | | 159,404 |
| RESTRICTED FUNDS | | | - | | - |
| TOTAL FUNDS | 9 | | <u>127,376</u> | | <u>159,404</u> |

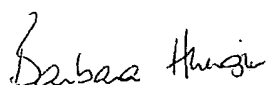
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 16th October 2025 and signed on their behalf by:



Barbara Hungin
Trustee/director

The notes on pages 8 to 13 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year, but this has not affected the financial position or performance.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

1. ACCOUNTING POLICIES

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

| | |
|-----------------------|-----------------------|
| Fixtures and fittings | 25% reducing balance. |
|-----------------------|-----------------------|

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(j) Tax

As a charity, Justice First is exempt from tax on income and gains falling within schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

No tax charges have arisen for the charity.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted £ | Restricted £ | 2025 Total £ | 2024 Total £ |
|--------------------------------------|-------------------|-----------------|--------------------|--------------------|
| Grants receivable | | | | |
| Lloyds Bank Foundation | 47,500 | - | 47,500 | 25,000 |
| The Teesside Charity | - | - | - | 250 |
| Ariadne | 8,697 | - | 8,697 | - |
| Mirianog Trust | 8,175 | - | 8,175 | - |
| Stockton Council | - | - | - | 10,000 |
| Henry Smith Foundation | 26,400 | - | 26,400 | 26,400 |
| National Lottery Funding | - | 13,045 | 13,045 | 40,439 |
| Redcar & Cleveland Council | - | - | - | 5,000 |
| Sir James Knott Trust | - | - | - | 10,000 |
| PCC Funding | - | - | - | 3,500 |
| Justice Together Initiative | 26,593 | - | 26,593 | 22,351 |
| Greggs Foundation | - | - | - | 10,000 |
| Oakwood Philanthropy | 9,480 | - | 9,480 | - |
| | <u>126,845</u> | <u>13,045</u> | <u>139,890</u> | <u>152,940</u> |

Of the £139,890 grant income in 2025 (2024: £152,940), £126,845 was unrestricted funds (2024: £112,501) and £13,045 was restricted funds (2024: £40,439).

| 3. TOTAL RESOURCES EXPENDED | Cost of Raising Funds £ | Cost of Charitable Activities £ | Governance Costs £ | 2025 Total £ | 2024 Total £ |
|---|----------------------------------|--|--------------------------|--------------------|--------------------|
| Directly Allocated Costs | | | | | |
| Staff travel | - | 1,388 | - | 1,388 | 1,125 |
| Translation & interpreting costs | - | 4,456 | - | 4,456 | 3,212 |
| Insurance | - | 1,867 | - | 1,867 | 1,673 |
| Volunteer expenses | - | 1,477 | - | 1,477 | 1,052 |
| Telephones & internet | - | 432 | - | 432 | 364 |
| Postage, stationery & office costs | - | 6,413 | - | 6,413 | 5,479 |
| Sundries | - | 184 | - | 184 | 647 |
| Independent examiner's fee | - | - | 1,244 | 1,244 | 1,764 |
| Depreciation | - | 435 | - | 435 | 580 |
| Staff Training & Welfare | - | 3,451 | - | 3,451 | 799 |
| Fundraising | 2,232 | - | - | 2,232 | 1,935 |
| IT costs | - | 8,792 | - | 8,792 | 9,434 |
| Discretionary support | - | - | - | - | - |
| Support Costs allocated on the basis of usage, | | | | | |
| Salaries | - | 133,473 | 14,429 | 147,902 | 114,023 |
| Premises expenses | - | 11,169 | 2,944 | 14,113 | 19,528 |
| | <u>2,232</u> | <u>173,537</u> | <u>18,617</u> | <u>194,386</u> | <u>161,615</u> |
| TOTAL RESOURCES EXPENDED | | | | | |

Of the £194,386 expenditure in 2025 (2024: £161,615), £181,341 was unrestricted funds (2024: £121,176) and £13,045 was restricted funds (2024: £40,439).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

4. NET INCOMING RESOURCES FOR THE YEAR

| | | |
|--------------------------------|-------------|-------------|
| This is stated after charging: | 2025 | 2024 |
| | £ | £ |
| Depreciation | 435 | 580 |
| Trustees' expenses | - | - |
| Independent Examiner's Fee | 1,244 | 1,764 |
| Other accountancy costs | - | - |
| | <hr/> | <hr/> |

5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

| | | |
|-----------------------|-------------|-------------|
| | 2025 | 2024 |
| | £ | £ |
| Wages and Salaries | 135,297 | 105,529 |
| Social Security costs | 13,441 | 10,540 |
| Employment Allowance | (5,114) | (5,258) |
| Pension costs | 4,278 | 3,212 |
| | <hr/> | <hr/> |
| | 147,902 | 114,023 |
| | <hr/> | <hr/> |

The average number of employees during the year was 4 (2024: 4)

6. FIXED ASSETS

| | |
|--------------------------------|------------------|
| | Equipment |
| | £ |
| COST | |
| At 30 th April 2024 | 15,658 |
| Additions | - |
| | <hr/> |
| At 30 th April 2025 | 15,658 |
| | <hr/> |
| DEPRECIATION | |
| At 30 th April 2024 | 13,918 |
| Charge for the period | 435 |
| | <hr/> |
| At 30 th April 2025 | 14,353 |
| | <hr/> |
| NET BOOK VALUE | |
| At 30 th April 2025 | 1,305 |
| | <hr/> |
| At 30 th April 2024 | 1,740 |
| | <hr/> |

There were no commitments to capital expenditure at 30th April 2025.

JUSTICE FIRST LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025

7. DEBTORS

| | 2025 £ | 2024 £ |
|---------------------------------|-----------|-----------|
| Prepayments and accrued income | 3,329 | 3,394 |
| Social security and other taxes | - | - |
| | 3,329 | 3,394 |

8. CREDITORS: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|---------------------------------|-----------|-----------|
| Trade creditors | 1,538 | 2,865 |
| Deferred income | 26,025 | - |
| Other creditors and accruals | 1,426 | 1,670 |
| Social security and other taxes | 2,774 | 1,771 |
| | 31,763 | 6,306 |

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds £ | Restricted Funds £ | 2025 Total Funds £ | 2024 Total Funds £ |
|-----------------------|-----------------------|--------------------------|-----------------------------|-----------------------------|
| Tangible Fixed Assets | 1,305 | - | 1,305 | 1,740 |
| Current Assets | 157,834 | - | 157,834 | 163,970 |
| Current Liabilities | (31,763) | - | (31,763) | (6,306) |
| | 127,376 | - | 127,376 | 159,404 |

10. MOVEMENTS IN FUNDS

| | Opening Balance £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Closing Balance £ |
|-------------------------------|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| Restricted Funds | - | 13,045 | (13,045) | - | - |
| | - | 13,045 | (13,045) | - | - |
| Total Restricted Funds | - | 13,045 | (13,045) | - | - |
| Unrestricted Funds | 159,404 | 149,313 | (181,341) | - | 127,376 |
| | 159,404 | 149,313 | (181,341) | - | 127,376 |
| Total Funds | 159,404 | 162,358 | (194,386) | - | 127,376 |

JUSTICE FIRST LIMITED

England & Wales - Charity number 1116388

Accounts

JUSTICE FIRST LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 30TH APRIL 2024

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|----------------|-----------------------|
| Charity Name | Justice First Limited |
| Company Number | 5762730 |
| Charity Number | 1116388 |

DIRECTORS AND TRUSTEES

The directors (who are trustees of the charity) who served during the year were:-

| | |
|-----------------------------|--------------------------------------|
| Mrs. B Hungin | Chair |
| Mr. F.J Hutchinson | Vice Chair |
| Mr. John Fletcher. | Company Secretary. Resigned 01.02.24 |
| Mrs. C Ramos | |
| Mr. T Bukasa | |
| Ms Satinda Collins | resigned 11.4.24. |
| Mrs. L Wilson | |
| Mr. Samsoudini Abdou Moussa | |
| Mrs. Hamida White | Appointed: 24.05.23 |
| Mr. Stephen Ollis | Appointed: 24.05.23 |

Senior Legal Caseworker, Funding and Development Lead

Lucie Fleming

Senior Legal Caseworker, Finance and Volunteer Lead.

Solafa Eltom

Legal Caseworker.

Emma Pearson: Appointed 23.10.23

Caseworker

Michele Harding: Appointed 8.1.24

Legal Caseworker

Dean Backhouse resigned 3.11.23

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Gresham and Gale
14 Fountain Street,
Guisborough TS14 6PP

BANKERS

| | |
|----------------------|-----------------------|
| Unity Trust Bank plc | CAF BANK Ltd |
| Nine Brindleyplace | 25, Kings Hill Avenue |
| Birmingham | Kings Hill |
| B1 2HB | West Malling |
| | Kent ME19 4JQ |

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2024 (continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 30th March 2006 and registered as a charity on 16th October 2006.

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.

OBJECTIVES AND ACTIVITIES

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public benefit.

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

This year has again been characterised by an increase in demand for our services. There is a serious lack of availability of Legal Aid Solicitors which increases our workload although we are not able to represent clients in court. A very significant part of our work now is 'Family Reunion'. For these applications we have a remarkable success rate. They are often complex and time consuming. There is still significant pressure felt by the team from the time limits imposed on appeal applications.

Throughout the year there was an acknowledgement of the anxiety and fear generated by the Rwanda policy and we were relieved when it was cancelled.

The regular Drop Ins in different parts of the region continue to encompass Middlesbrough, Hartlepool, Darlington and Redcar and Cleveland. There is also a significant need for our services in Durham as their asylum community is expanding without the resources to meet their needs.

This led to an application to change our Memorandum and Articles to enable us to work outside the Teesside Area.

We have had changes of staff during this year. Our caseworker, Dean Backhouse left us in November to take up a post with the Civil Service. We were very sorry to lose him as he had given us invaluable service.

We were delighted to welcome Emma Pearson in November, who had had previous experience both internationally and with the West End Refugee Service prior to taking up the post. Emma has already achieved OISC LEVEL2 in asylum and protection and is also our new social media/newsletter/communications staff member who has raised the quality of our publications enormously. Our regular newsletters are attractive and informative.

We were also pleased to welcome Michele Harding in January of this year. Michele has worked for Open Door supporting newly granted refugees settle in the UK along with experience teaching ESOL. She has achieved OISC LEVEL 1 Asylum and Protection.

Partnerships built with local schools have continued this year which is encouraging – particularly All Saints in Ingleby Barwick who continue to invite staff members to assemblies during Refugee Week and again raised money for Justice First through a non-uniform day. They are keen to continue this relationship which increases understanding and benefits their students.

Solafa and Emma have taken part in training sessions with local midwives sharing their expertise and experience of the asylum community. This was very well received and will be an on-going partnership.

It was a matter of great celebration that we were again able to hold our Refugee week 5 aside Football Tournament. This year 168 people from 52 nationalities took part. It was featured on television and in the local media. Refereed

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2024 (continued)

by our patron Curtis Fleming, the day was a true celebration of what is possible when barriers are forgotten. The catering, as ever, was superb.

In October we welcomed Refugee Tales to Stockton - Rooted in the work of Gatwick Detainees Welfare Group, Refugee Tales shares the tales of people held in immigration detention and those who work with them. They held an exhibition in the Baptist Church and connected with several of our clients who had been held in Immigration Detention. Further sessions were held to listen and take note of their experiences, and the report was widely shared nationally. Another productive partnership.

October also saw the revival of the popular Justice First Quiz, ably 'mastered' by our trustee Steve Ollis and his daughter. The evening raised a significant sum for us and proved to be extremely enjoyable.

Close relationships with other organisations in the area continue - namely the Red Cross, Open Door, the Mary Thompson fund and MAP. Each organisation offers their own skills and expertise to our asylum community. We are also very grateful for the pro bono support of Sarah Rogers and the team at the Middlesbrough Immigration Advice Centre. Their legal expertise and advice are invaluable to us.

On a regional basis we continue to be a member of the Justice Together Initiative, with its aim of increasing the provision and quality of immigration advice in the North East. This enables us to take clients from a wider area with partners across the region. Justice First is unique in the area in the services we offer and welcomes this closer working with other organisations.

I would also again like to record our appreciation to the Foundations and Trusts who support us and contribute to our sustainability. The Lloyds Foundation have supported us both with grants and with developmental programmes which have been very beneficial. We are also grateful to the Henry Smith Trust, the AB Trust, Greggs Foundation, the Justice Together Initiative, and the James Knott Trust, along with Local Councils. We are also very grateful to those who support us with monthly donations. Fund raising is an on-going challenge, ably facilitated by Lucie who has taken responsibility for grant applications.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients with passion, commitment, integrity and diligence. I would like to thank them on behalf of all of the Trustees. We are very fortunate to have a staff team of such calibre. Time and again we receive positive feedback from those whose lives have been restored and who can now plan for a future.

I would also like to thank our volunteers who contribute their time so willingly and consistently. We could not manage without them.

I would like to acknowledge the help and support of my fellow Trustees. We have had some trustee changes this year and are delighted to welcome Hamida and Steve to the Board of Trustees. They bring experience and energy to the Board, and we continue to support the Team in their unique work for the benefit of our clients.

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin 
Chair.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2024 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2023, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £150,713. The trustees continue to look for alternative funding sources.

RISK REVIEW

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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. 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.

Approved by the trustees on 5th December 2024 and signed on their behalf by:



Barbara Hungin
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30th April 2024 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J Gresham FCCA
Gresham and Gale
5th December 2024

14 Fountain Street
Guisborough
TS14 6PP

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 2023 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Fundraising & donations | | 13,976 | - | 13,976 | 12,428 |
| Gift aid tax | | 914 | - | 914 | 1,492 |
| <i>Income from charitable activities</i> | | | | | |
| Grants receivable | 2 | 112,501 | 40,439 | 152,940 | 174,604 |
| Sundry income | | 862 | - | 862 | 490 |
| Bank interest | | 1,614 | - | 1,614 | 652 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOMING RESOURCES | | 129,867 | 40,439 | 170,306 | 189,666 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| EXPENDITURE | | | | | |
| Cost of raising funds | 3 | 1,935 | - | 1,935 | 1,509 |
| <i>Expenditure on charitable activities</i> | | | | | |
| Cost of main activity | 3 | 103,840 | 40,439 | 144,279 | 148,343 |
| Governance costs | 3 | 15,401 | - | 15,401 | 14,915 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 121,176 | 40,439 | 161,615 | 164,767 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Net income / (expenditure) | | 8,691 | - | 8,691 | 24,899 |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds for the year | | 8,691 | - | 8,691 | 24,899 |
| Fund balances brought forward | | 150,713 | - | 150,713 | 125,814 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| FUND BALANCES CARRIED FORWARD | 10 | 159,404 | - | 159,404 | 150,713 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The notes on pages 8 to 13 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2024

| | Note | 2024 | | 2023 | |
|---|------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | | 1,740 | | 2,320 |
| CURRENT ASSETS | | | | | |
| Debtors and prepayments | 7 | 3,394 | | 3,380 | |
| Cash at Bank and in Hand | | 160,576 | | 150,654 | |
| | | <u>163,970</u> | | <u>154,034</u> | |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | <u>6,306</u> | | <u>5,641</u> | |
| NET CURRENT ASSETS | | | <u>157,664</u> | | <u>148,393</u> |
| NET ASSETS | | | <u>159,404</u> | | <u>150,713</u> |
| UNRESTRICTED FUNDS | | | | | |
| General Fund | | | 159,404 | | 150,713 |
| RESTRICTED FUNDS | | | - | | - |
| TOTAL FUNDS | 9 | | <u>159,404</u> | | <u>150,713</u> |

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.


The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 5th December 2024 and signed on their behalf by:

Barbara Hungin
Trustee/director



The notes on pages 8 to 13 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year, but this has not affected the financial position or performance.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

1. ACCOUNTING POLICIES

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

| | |
|-----------------------|-----------------------|
| Fixtures and fittings | 25% reducing balance. |
|-----------------------|-----------------------|

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(j) Tax

As a charity, Justice First is exempt from tax on income and gains falling within schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. No tax charges have arisen for the charity.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted | Restricted | 2024 | 2023 |
|---|---------------------|-------------------|--------------|--------------|
| | £ | £ | Total | Total |
| | | | £ | £ |
| Grants receivable | | | | |
| Lloyds Bank Foundation | 25,000 | - | 25,000 | 27,275 |
| The Teesside Charity | 250 | - | 250 | - |
| The A.B. Charitable Trust | - | - | - | 21,600 |
| Darlington Borough Council | - | - | - | 2,000 |
| Stockton Council | 10,000 | - | 10,000 | 5,000 |
| Henry Smith Foundation | 26,400 | - | 26,400 | 26,400 |
| National Lottery Funding | - | 40,439 | 40,439 | 17,394 |
| Redcar & Cleveland Council | 5,000 | - | 5,000 | 5,000 |
| Sir James Knott Trust | 10,000 | - | 10,000 | 10,000 |
| PCC Funding | 3,500 | - | 3,500 | - |
| Justice Together Initiative | 22,351 | - | 22,351 | 32,739 |
| Greggs Foundation | 10,000 | - | 10,000 | 15,000 |
| The Access to Justice Foundation | - | - | - | 12,196 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 112,501 | 40,439 | 152,940 | 174,604 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Of the £152,940 grant income in 2024 (2023: £174,604), £112,501 was unrestricted funds (2023: £145,014) and £40,439 was restricted funds (2023: £29,590).

3. TOTAL RESOURCES EXPENDED

| | Cost of | Cost of | Governance | 2024 | 2023 |
|---|----------------|-------------------|-------------------|--------------|--------------|
| | Raising | Charitable | Costs | Total | Total |
| | Funds | Activities | | | |
| | £ | £ | £ | £ | £ |
| Directly Allocated Costs | | | | | |
| Staff travel | - | 1,125 | - | 1,125 | 1,264 |
| Translation & interpreting costs | - | 3,212 | - | 3,212 | 2,574 |
| Insurance | - | 1,673 | - | 1,673 | 1,929 |
| Volunteer expenses | - | 1,052 | - | 1,052 | 846 |
| Telephones & internet | - | 364 | - | 364 | 378 |
| Postage, stationery & office costs | - | 5,479 | - | 5,479 | 5,222 |
| Sundries | - | 647 | - | 647 | 221 |
| Independent examiner's fee | - | - | 1,764 | 1,764 | 1,278 |
| Depreciation | - | 580 | - | 580 | 773 |
| Staff Training & Welfare | - | 799 | - | 799 | 545 |
| Fundraising | 1,935 | - | - | 1,935 | 1,509 |
| IT costs | - | 9,434 | - | 9,434 | 10,964 |
| Discretionary support | - | - | - | - | 1,078 |
| Support Costs allocated on the basis of usage, | | | | | |
| Salaries | - | 102,621 | 11,402 | 114,023 | 121,154 |
| Premises expenses | - | 18,025 | 1,503 | 19,528 | 15,032 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL RESOURCES EXPENDED | 1,935 | 145,011 | 14,669 | 161,615 | 164,767 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Of the £161,615 expenditure in 2024 (2023: £164,767), £121,176 was unrestricted funds (2023: £135,177) and £40,439 was restricted funds (2023: £29,590).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2024 | 2023 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Depreciation | 580 | 773 |
| Trustees' expenses | - | - |
| Independent Examiner's Fee | 1,764 | 1,278 |
| Other accountancy costs | - | - |
| | 1,764 | 1,278 |

5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

| | 2024 | 2023 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and Salaries | 105,529 | 111,502 |
| Social Security costs | 10,540 | 11,364 |
| Employment Allowance | (5,258) | (4,851) |
| Pension costs | 3,212 | 3,139 |
| | 114,023 | 121,154 |

The average number of employees during the year was 4 (2022: 4)

6. FIXED ASSETS

| | Equipment |
|--------------------------------|------------------|
| | £ |
| COST | |
| At 30 th April 2023 | 15,658 |
| Additions | - |
| At 30 th April 2024 | 15,658 |
| DEPRECIATION | |
| At 30 th April 2023 | 13,338 |
| Charge for the period | 580 |
| At 30 th April 2024 | 13,918 |
| NET BOOK VALUE | |
| At 30 th April 2024 | 1,740 |
| At 30 th April 2023 | 2,320 |

There were no commitments to capital expenditure at 30th April 2024.

JUSTICE FIRST LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

7. DEBTORS

| | 2024 | 2023 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 3,394 | 3,380 |
| Social security and other taxes | - | - |
| | <u>3,394</u> | <u>3,380</u> |
| | <u>3,394</u> | <u>3,380</u> |

8. CREDITORS: Amounts falling due within one year

| | 2024 | 2023 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 2,865 | 2,852 |
| Other creditors and accruals | 1,670 | 821 |
| Social security and other taxes | 1,771 | 1,968 |
| | <u>6,306</u> | <u>5,641</u> |
| | <u>6,306</u> | <u>5,641</u> |

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds £ | Restricted Funds £ | 2024 Total Funds £ | 2024 Total Funds £ |
|-----------------------|-----------------------|--------------------------|-----------------------------|-----------------------------|
| Tangible Fixed Assets | 1,740 | - | 1,740 | 2,320 |
| Current Assets | 163,970 | - | 163,970 | 154,034 |
| Current Liabilities | (6,306) | - | (6,306) | (5,641) |
| | <u>159,404</u> | <u>-</u> | <u>159,404</u> | <u>150,713</u> |
| | <u>159,404</u> | <u>-</u> | <u>159,404</u> | <u>150,713</u> |

10. MOVEMENTS IN FUNDS

| | Opening Balance £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Closing Balance £ |
|-------------------------------|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| Restricted Funds | - | 40,439 | (40,439) | - | - |
| | <u>-</u> | <u>40,439</u> | <u>(40,439)</u> | <u>-</u> | <u>-</u> |
| Total Restricted Funds | - | 40,439 | (40,439) | - | - |
| Unrestricted Funds | 150,713 | 129,867 | (121,176) | - | 159,404 |
| | <u>150,713</u> | <u>129,867</u> | <u>(121,176)</u> | <u>-</u> | <u>159,404</u> |
| Total Funds | <u>150,713</u> | <u>170,306</u> | <u>(161,615)</u> | <u>-</u> | <u>159,404</u> |

JUSTICE FIRST LIMITED

England & Wales - Charity number 1116388

Accounts

JUSTICE FIRST LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 30TH APRIL 2023

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|----------------|-----------------------|
| Charity Name | Justice First Limited |
| Company Number | 5762730 |
| Charity Number | 1116388 |

DIRECTORS AND TRUSTEES

The directors (who are trustees of the charity) who served during the year were:-

| | |
|-----------------------------|---------------------|
| Mrs. B Hungin | Chair |
| Mr. F.J Hutchinson | Vice Chair |
| Mr. W Suthers | Treasurer |
| Mr. J Fletcher | Company Secretary |
| Mrs. C Ramos | |
| Mr. T Bukasa | |
| Ms Satinda Collins | |
| Ms Laura Kirkpatrick | |
| Mr. Samsoudini Abdou Moussa | Appointed: 21.10.22 |

PROJECT MANAGER

Jason Hussein

OFFICE MANAGER/CASE WORKER

Solafa Eltom

CASE WORKER /OUTREACH

Lucie Fleming

CASE WORKER

Dean Backhouse

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Gresham and Gale
14 Fountain Street,
Guisborough TS14 6PP

BANKERS

| | |
|----------------------|-----------------------|
| Unity Trust Bank plc | CAF BANK Ltd |
| Nine Brindleyplace | 25, Kings Hill Avenue |
| Birmingham | Kings Hill |
| B1 2HB | West Malling |
| | Kent ME19 4JQ |

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023(continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 30th March 2006 and registered as a charity on 16th October 2006.

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.

OBJECTIVES AND ACTIVITIES

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public benefit.

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

This year has been characterised by an increase in demand for our services alongside an increase in our capacity to address different needs of those seeking asylum and following Leave to Remain. The regular Drop Ins in different parts of the region are now well established to encompass Middlesbrough, Hartlepool, Darlington and Redcar and Cleveland. This enables those who need our particular expertise to access it more readily.

Our caseworker, Dean Backhouse, achieved OISC level 2 in Immigration and Asylum and was therefore able to include immigration casework involving human rights-based applications and renewal of Leave to Remain. Both Lucie and Solafa have also been involved in Family Reunion applications which can be very complex and time consuming. It is evident that the level of legal aid and Solicitor availability has decreased significantly which causes our client base to increase when options are so severely limited. The most significant pressure felt by the team is from the time limits imposed on appeal applications and from the shortage of solicitors.

We continued to use the strategic and business plan as a monitoring tool and in September we organised a very successful 'Away day' for both Trustees and staff members. This enabled the Trustees to fully appreciate the complexity and depth of the work carried out by our Staff team and to offer support and affirmation.

This year has also seen an increase in outreach work with different organisations both raising awareness of our work and increasing understanding.

In partnership with Tees Valley of Sanctuary the whole team has taken part in building relationships with local schools – particularly All Saints in Ingleby Barwick. The team contributed to a week of assemblies with different year groups which were very successful. The school in turn raised funds for us through a non-uniform day. They are keen to continue the relationship which benefits their students.

We have also given presentations to the Northern College of Art which resulted in students using themes from refugee and asylum issues in their art projects.

Partnerships were also established with Teesside University – both with their law clinic and their International Relations Masters programme.

We have had some very favourable feedback from both departments.

It was a matter of great celebration that we were again able to hold our Refugee week 5 aside Football Tournament after a gap due to the COVID pandemic. This year there were 23 teams from many different nations celebrating 'the beautiful game' which unites people through sport. On the football pitch everyone is equal and close relationships are formed. As usual the catering was excellent and the day a true celebration of what is possible when barriers are forgotten.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023 (continued)

This was also the year when we realised the need to upgrade our website and to change our Logo to better reflect our aims and purpose. Two Faces Design who have produced our annual Christmas Card for many years engaged with us to design a new logo and new stationery. The result attractively reflects both our mission and the many clients who cross our threshold.

Following significant consultation, we engaged In a restructure of the staff team to better reflect the needs of the team and the needs of our clients. The position of Project Manager was made redundant with a generous redundancy package, and we opted for a flatter organisational structure and additional casework support. After a short transition period this is working well. We continue to enjoy close partnerships with other organisations in the area namely the Red Cross, Open Door, the Mary Thompson fund and MAP. Each organisation offers their own skills and expertise to our asylum community. We are also very grateful for the pro bono support of Sarah Rogers and the team at the Middlesbrough Immigration Advice Centre. Their legal expertise and advice are invaluable to us.

On a regional basis we continue to be a member of the Justice Together Initiative, with its aim of increasing the provision and quality of immigration advice in the North East. This enables us to take clients from a wider area with partners across the region. Justice First is unique in the area in the services we offer and welcomes this closer working with other organisations.

I would also again like to record our appreciation to the Foundations and Trusts who support us and contribute to our sustainability. The Lloyds Foundation have supported us both with grants and with developmental programmes which have been very beneficial. We are also grateful to the Henry Smith Trust, the AB Charitable Trust, Greggs Foundation, the Justice Together Initiative, and the James Knott Trust. We are also grateful to those who support us with monthly donations.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients with passion, commitment, integrity and diligence. I would like to thank them on behalf of all of the Trustees. We are very fortunate to have a staff team of such calibre.

I would also like to thank our volunteers who contribute their time so willingly and consistently. We could not manage without them.

I would like to acknowledge the help and support of my fellow Trustees. Each one has different skills which combine so well to serve and support Justice First. We were sad to hear of the death of one of our longest serving Trustees – Mike Tomlin (who retired last year) and have funded a tree and plaque in his memory.

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin
Chair.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2023, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £150,713. The trustees continue to look for alternative funding sources.

RISK REVIEW

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

STATEMENT OF TRUSTEES RESPONSIBILITIES

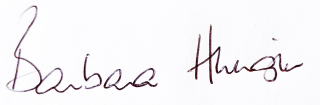
The trustees (who are also directors of Justice First Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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. 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.

Approved by the trustees on 18th January 2024 and signed on their behalf by:



Barbara Hungin
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30th April 2023 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J Gresham FCCA
Gresham and Gale
10th January 2024

14 Fountain Street
Guisborough
TS14 6PP

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2023 Total Funds £ | 2022 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Fundraising & donations | | 12,428 | - | 12,428 | 21,424 |
| Gift aid tax | | 1,492 | - | 1,492 | 1,138 |
| <i>Income from charitable activities</i> | | | | | |
| Grants receivable | 2 | 145,014 | 29,590 | 174,604 | 130,846 |
| Sundry income | | 490 | - | 490 | 50 |
| Bank interest | | 652 | - | 652 | 32 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOMING RESOURCES | | 160,076 | 29,590 | 189,666 | 153,490 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| EXPENDITURE | | | | | |
| Cost of raising funds | 3 | 1,509 | - | 1,509 | 1,250 |
| <i>Expenditure on charitable activities</i> | | | | | |
| Cost of main activity | 3 | 118,753 | 29,590 | 148,343 | 128,226 |
| Governance costs | 3 | 14,915 | - | 14,915 | 12,623 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 135,177 | 29,590 | 164,767 | 142,099 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Net income / (expenditure) | | 24,899 | - | 24,899 | 11,391 |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds for the year | | 24,899 | - | 24,899 | 11,391 |
| Fund balances brought forward | | 125,814 | - | 125,814 | 114,423 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| FUND BALANCES CARRIED FORWARD | 10 | 150,713 | - | 150,713 | 125,814 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The notes on pages 8 to 13 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2023

| | Note | 2023 | | 2022 | |
|---|------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | | 2,320 | | 3,093 |
| CURRENT ASSETS | | | | | |
| Debtors and prepayments | 7 | 3,380 | | 8,707 | |
| Cash at Bank and in Hand | | 150,654 | | 120,619 | |
| | | <u>154,034</u> | | <u>129,326</u> | |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | <u>5,641</u> | | <u>6,605</u> | |
| NET CURRENT ASSETS | | | <u>148,393</u> | | <u>122,721</u> |
| NET ASSETS | | | <u>150,713</u> | | <u>125,814</u> |
| UNRESTRICTED FUNDS | | | | | |
| General Fund | | | 150,713 | | 125,814 |
| RESTRICTED FUNDS | | | - | | - |
| TOTAL FUNDS | 9 | | <u>150,713</u> | | <u>125,814</u> |


The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 18th January 2024 and signed on their behalf by:


Barbara Hungin
Trustee/director

The notes on pages 8 to 13 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year, but this has not affected the financial position or performance.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

| | |
|-----------------------|-----------------------|
| Fixtures and fittings | 25% reducing balance. |
|-----------------------|-----------------------|

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(j) Tax

As a charity, Justice First is exempt from tax on income and gains falling within schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. No tax charges have arisen for the charity.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted | Restricted | 2023 | 2022 |
|---|---------------------|-------------------|----------------|----------------|
| | £ | £ | Total | Total |
| | | | £ | £ |
| Grants receivable | | | | |
| Lloyds Bank Foundation | 27,275 | - | 27,275 | 30,000 |
| Lempriere Pringle 2015 | - | - | - | 5,000 |
| The A.B. Charitable Trust | 21,600 | - | 21,600 | - |
| Allen Lane Foundation | - | - | - | 5,000 |
| Darlington Borough Council | 2,000 | - | 2,000 | - |
| Middlesbrough Council | - | - | - | 5,000 |
| Stockton Council | 5,000 | - | 5,000 | 5,000 |
| Henry Smith Foundation | 26,400 | - | 26,400 | - |
| National Lottery Funding | - | 17,394 | 17,394 | - |
| Redcar & Cleveland Council | 5,000 | - | 5,000 | - |
| Sir James Knott Trust | 10,000 | - | 10,000 | 10,000 |
| Comic Relief | - | - | - | 3,995 |
| Justice Together Initiative | 32,739 | - | 32,739 | 11,851 |
| Greggs Foundation | 15,000 | - | 15,000 | 15,000 |
| Barrow Cadbury Trust | - | - | - | - |
| The Access to Justice Foundation | - | 12,196 | 12,196 | 40,000 |
| | <u>145,014</u> | <u>29,590</u> | <u>174,604</u> | <u>130,846</u> |

Of the £174,604 grant income in 2023 (2022: £130,846), £145,014 was unrestricted funds (2022: £86,851) and £29,590 was restricted funds (2022: £43,995).

| 3. TOTAL RESOURCES EXPENDED | Cost of | Cost of | Governance | 2023 | 2022 |
|---|----------------|-------------------|-------------------|----------------|----------------|
| | Raising | Charitable | Costs | Total | Total |
| | Funds | Activities | £ | £ | £ |
| Directly Allocated Costs | | | | | |
| Staff travel | - | 1,264 | - | 1,264 | 787 |
| Translation & interpreting costs | - | 2,574 | - | 2,574 | 1,357 |
| Insurance | - | 1,929 | - | 1,929 | 1,660 |
| Volunteer expenses | - | 846 | - | 846 | 387 |
| Telephones & internet | - | 378 | - | 378 | 403 |
| Postage, stationery & office costs | - | 5,222 | - | 5,222 | 3,706 |
| Sundries | - | 221 | - | 221 | 136 |
| Independent examiner's fee | - | - | 1,278 | 1,278 | 915 |
| Depreciation | - | 773 | - | 773 | 1,032 |
| Staff Training & Welfare | - | 545 | - | 545 | 575 |
| Fundraising | 1,509 | - | - | 1,509 | 1,250 |
| IT costs | - | 10,964 | - | 10,964 | 8,613 |
| Discretionary support | - | 1,078 | - | 1,078 | 4,196 |
| Support Costs allocated on the basis of usage, | | | | | |
| Salaries | - | 109,020 | 12,134 | 121,154 | 100,525 |
| Premises expenses | - | 13,529 | 1,503 | 15,032 | 16,557 |
| | <u>1,509</u> | <u>148,343</u> | <u>14,915</u> | <u>164,767</u> | <u>142,099</u> |

Of the £164,767 expenditure in 2023 (2022: £142,099), £135,177 was unrestricted funds (2022: £94,771) and £29,590 was restricted funds (2022: £47,328).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2023 | 2022 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Depreciation | 773 | 1,032 |
| Trustees' expenses | - | - |
| Independent Examiner's Fee | 1,278 | 915 |
| Other accountancy costs | - | - |
| | - | - |

5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

| | 2023 | 2022 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and Salaries | 111,502 | 93,372 |
| Social Security costs | 11,364 | 8,575 |
| Employment Allowance | (4,851) | (4,223) |
| Pension costs | 3,139 | 2,801 |
| | 121,154 | 100,525 |

The average number of employees during the year was 4 (2022: 4)

6. FIXED ASSETS

| | Equipment |
|--------------------------------|------------------|
| | £ |
| COST | |
| At 30 th April 2022 | 15,658 |
| Additions | - |
| At 30 th April 2023 | 15,658 |
| DEPRECIATION | |
| At 30 th April 2022 | 12,565 |
| Charge for the period | 773 |
| At 30 th April 2023 | 13,338 |
| NET BOOK VALUE | |
| At 30 th April 2023 | 2,320 |
| At 30 th April 2022 | 3,093 |

There were no commitments to capital expenditure at 30th April 2023.

JUSTICE FIRST LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

7. DEBTORS

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 3,380 | 8,707 |
| Social security and other taxes | - | - |
| | <u>3,380</u> | <u>8,707</u> |

8. CREDITORS: Amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 2,852 | 2,852 |
| Other creditors and accruals | 821 | 1,786 |
| Social security and other taxes | 1,968 | 1,967 |
| | <u>5,641</u> | <u>6,605</u> |

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds £ | Restricted Funds £ | 2023 Total Funds £ | 2022 Total Funds £ |
|-----------------------|--------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| Tangible Fixed Assets | 2,320 | - | 2,320 | 3,093 |
| Current Assets | 154,034 | - | 154,034 | 129,326 |
| Current Liabilities | (5,641) | - | (5,641) | (6,605) |
| | <u>150,713</u> | <u>-</u> | <u>150,713</u> | <u>125,814</u> |

10. MOVEMENTS IN FUNDS

| | Opening Balance £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Closing Balance £ |
|-------------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|----------------------------------|
| Restricted Funds | - | 29,590 | (29,590) | - | - |
| | <u>-</u> | <u>29,590</u> | <u>(29,590)</u> | <u>-</u> | <u>-</u> |
| Total Restricted Funds | - | 29,590 | (29,590) | - | - |
| Unrestricted Funds | 125,814 | 160,076 | (135,177) | - | 150,713 |
| | <u>125,814</u> | <u>160,076</u> | <u>(135,177)</u> | <u>-</u> | <u>150,713</u> |
| Total Funds | <u>125,814</u> | <u>189,666</u> | <u>(164,767)</u> | <u>-</u> | <u>150,713</u> |

JUSTICE FIRST LIMITED

England & Wales - Charity number 1116388

Accounts

JUSTICE FIRST LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 30TH APRIL 2022

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|----------------|-----------------------|
| Charity Name | Justice First Limited |
| Company Number | 5762730 |
| Charity Number | 1116388 |

DIRECTORS AND TRUSTEES

The directors (who are trustees of the charity) who served during the year were:-

| | |
|-----------------------------|---------------------|
| Mrs. B Hungin | Chair |
| Mr. F.J Hutchinson | Vice Chair |
| Mr. W Suthers | Treasurer |
| Mr. J Fletcher | Company Secretary |
| Mr M Tomlin | Resigned: 24.2.22 |
| Mrs. C Ramos | |
| Mr. T Bukasa | |
| Ms Satinda Collins | |
| Ms Laura Kirkpatrick | |
| Mr. Samsoudini Abdou Moussa | Appointed: 21.10.22 |

PROJECT MANAGER

Jason Hussein

OFFICE MANAGER/CASE WORKER

Solafa Eltom

CASE WORKER /OUTREACH

Lucie Fleming

CASE WORKER

Dean Backhouse Appointed 6.10.2021

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Azets
New Garth House, Upper Garth Gardens
Guisborough TS14 6HA

BANKERS

| | |
|----------------------|-----------------------|
| Unity Trust Bank plc | CAF BANK Ltd |
| Nine Brindleyplace | 25, Kings Hill Avenue |
| Birmingham | Kings Hill |
| B1 2HB | West Malling |
| | Kent ME19 4JQ |

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2022 (continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 30th March 2006 and registered as a charity on 16th October 2006.

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.

OBJECTIVES AND ACTIVITIES

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public benefit.

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

This year saw a gradual lifting of COVID restrictions which enabled our staff to return to face to face appointments. As the Home Office gradually returned to normal working there was increased demand for our services as expected. During the year we increased our outreach to include a 'Drop in' in Darlington fortnightly on a Friday morning. This complements our other outreach sessions in Hartlepool and Middlesbrough. We are also exploring possibilities in Redcar and Cleveland. Following a review of financial sustainability, we recognised the need to employ a further staff member to supplement the casework availability. We were fortunate to recruit Dean Backhouse to the staff in October. Dean had already been volunteering with us, has achieved OISC registration level 1 for Asylum and Immigration and is working towards level 2. He is a great asset to the team.

This year also saw a long overdue modernising of our data recording with the implementation of the Lamplight data base system to enable both records and appointments to be digitalised with easy recall and reference etc. Installing the system and the necessary training involved was both intense and time consuming but has both improved efficiency and effectiveness and has enabled easy withdrawal of any needed figures for reporting and funding applications. We are grateful to our Project Manager for master minding this process.

As part of our funding from Lloyds Foundation we were able to access the services of Kate Welch, a social entrepreneur, to assist in a review of Justice First's mission and aims and the production of a strategic and business plan. This was an invaluable exercise involving Trustees, Staff and clients. It has given us a tool to use for regular reviews, assessments, and strategic planning. We are very grateful to Lloyds Foundation who see development work as an important part of their relationship with us alongside funding.

We have had two changes to our Trustee Board this year. Mike Tomlin, one of our founding members and our founding treasurer retired after more than 15 years. Mike was an invaluable member of the Board whose financial oversight was clear and dependable. He and his wife Jane were significant supporters of Justice First and worked together to produce our annual accounts.

We have been delighted to welcome Samsoudini Abdou Moussa (known as Shams) to the Board. Shams has lived experience of the asylum system and is a community champion, campaigner and advocate. He brings a much-needed voice to our discussions and has been a supporter of Justice First since arriving in the area.

Our annual trip to Minsteracres retreat centre in Co. Durham was able to take place this year again. The opportunity to spend a few days in such peaceful and beautiful surroundings is highly valued by the group of clients we are able to take and by the staff members. Children are cared for with adventurous activities and their parents offered relaxation therapies and massage etc. We are so grateful to those who volunteer there. It is always a highlight of the summer.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2022 (continued)

Mindful of the current climate and of the regrettable rise in abuse suffered by our clients, the staff received training from the Police and Justice First has now become a Hate Crime Reporting Centre. This will hopefully give our clients more confidence if they wish to make a complaint of this nature.

In August we welcomed Bambos Charalambous, the Shadow Minister for Immigration to our office. He spent the morning listening to both staff and clients. He was one of the members scrutinising the Nationality and Borders Bill at the committee stage and was keen to hear evidence from refugee and asylum supporting organisations in the voluntary sector.

In September we facilitated a fund raising meeting addressed by Gulwali Passarlay, himself a refugee from Afghanistan and Author of 'The Lightless Sky' which documented his journey to this country as a young boy fleeing the Taliban. He gave a very powerful talk to raise awareness of the suffering of those who travel long distances under the control of 'agents'. He is now a campaigner and advocate and worked with a number of schools in our area.

We continue to enjoy close partnerships with other organisations in the area namely the Red Cross, Open Door, the Mary Thompson fund and MAP. We are also very grateful for the pro bono support of Sarah Rogers and the team at the Middlesbrough Immigration Advice Centre. Their legal expertise and advice are invaluable to us.

On a regional basis we are a member of the Justice Together Initiative – the lead partner for which is the Newcastle Law Centre. The aim of the partnership is to increase the provision and quality of immigration advice in the North East by creating one asylum and immigration specialist hub for the North East with specialist advisers located with project partners across the region to maximise coverage to areas where there is little or no free specialist provision. Justice First is unique in the area in the services we offer and welcome this closer working with other organisations.

We are supported by Foundations and Trusts, essential for our on-going sustainability. I would like to record our appreciation of the Lloyds Foundation, The Henry Smith Trust, the AB Charitable Trust, Greggs Foundation, the Justice Together Initiative, the Holbeck Trust, Allen Lane Foundation and the James Knott Trust. We are grateful to our project manager has had significant success in bringing in funding for Justice First. We are also grateful to those who support us with monthly donations.

I must also express our thanks to Two Faces Design who each year design our Christmas Booklet with such creativity. They give of their services freely and the booklets have become a real tradition.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients. I would like to thank them on behalf of all of the Trustees. Justice First is an organisation characterised by integrity, commitment and a desire to offer the best support and advice possible. We are very fortunate to have a staff team of such calibre.

I would also like to thank our volunteers who contribute their time so willingly and consistently. We could not manage without them.

I would like to acknowledge the help and support of my fellow Trustees. Each one has different skills which combine so well to serve and support Justice First.

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin
Chair.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2022 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2022, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £122,721. The trustees continue to look for alternative funding sources.

RISK REVIEW

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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. 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.

Approved by the trustees on 26th January 2023 and signed on their behalf by:

Barbara Hungin
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30th April 2022 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr J Gresham FCCA
Azets

26th January 2023

New Garth House
Upper Garth Gardens
GUISBOROUGH
TS14 6HA

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Fundraising & donations | | 21,424 | - | 21,424 | 15,635 |
| Gift aid tax | | 1,138 | - | 1,138 | 825 |
| <i>Income from charitable activities</i> | | | | | |
| Grants receivable | 2 | 86,851 | 43,995 | 130,846 | 143,489 |
| Sundry income | | 50 | - | 50 | 15,271 |
| Bank interest | | 32 | - | 32 | 39 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOMING RESOURCES | | 109,495 | 43,995 | 153,490 | 175,259 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| EXPENDITURE | | | | | |
| Cost of raising funds | 3 | 1,250 | - | 1,250 | 81 |
| <i>Expenditure on charitable activities</i> | | | | | |
| Cost of main activity | 3 | 80,898 | 47,328 | 128,226 | 121,816 |
| Governance costs | 3 | 12,623 | - | 12,623 | 11,884 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 94,771 | 47,328 | 142,099 | 133,781 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Net income / (expenditure) | | 14,724 | (3,333) | 11,391 | 41,478 |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds for the year | | 14,724 | (3,333) | 11,391 | 41,478 |
| Fund balances brought forward | | 111,090 | 3,333 | 114,423 | 72,945 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| FUND BALANCES CARRIED FORWARD | 10 | 125,814 | - | 125,814 | 114,423 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The notes on pages 8 to 13 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2022

| | Note | 2022 | | 2021 | |
|---|------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | | 3,093 | | 3,654 |
| CURRENT ASSETS | | | | | |
| Debtors and prepayments | 7 | 8,707 | | 3,924 | |
| Cash at Bank and in Hand | | 120,619 | | 109,141 | |
| | | <u>129,326</u> | | <u>113,065</u> | |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | <u>6,605</u> | | <u>2,296</u> | |
| NET CURRENT ASSETS | | | <u>122,721</u> | | <u>110,769</u> |
| NET ASSETS | | | <u>125,814</u> | | <u>114,423</u> |
| UNRESTRICTED FUNDS | | | | | |
| General Fund | | | 125,814 | | 111,090 |
| RESTRICTED FUNDS | | | - | | 3,333 |
| TOTAL FUNDS | 9 | | <u>125,814</u> | | <u>114,423</u> |

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 26th January 2023 and signed on their behalf by:

Barbara Hungin
Trustee/director

The notes on pages 8 to 13 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year, but this has not affected the financial position or performance.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted | Restricted | 2022 Total | 2021 Total |
|--------------------------------------|--------------|-------------|---------------|---------------|
| | £ | £ | £ | £ |
| Grants receivable | | | | |
| Lloyds Bank Foundation | 30,000 | - | 30,000 | 36,549 |
| Lempriere Pringle 2015 | 5,000 | - | 5,000 | - |
| The A.B. Charitable Trust | - | - | - | 10,000 |
| Allen Lane Foundation | 5,000 | - | 5,000 | 5,000 |
| Jill Franklin Trust | - | - | - | 1,000 |
| Ariadne | - | - | - | 6,890 |
| Middlesbrough Council | 5,000 | - | 5,000 | 5,000 |
| Stockton Council | 5,000 | - | 5,000 | 10,000 |
| Henry Smith Foundation | - | - | - | 13,050 |
| National Lottery Funding | - | - | - | 8,000 |
| Hartlepool Borough Council | - | - | - | 5,000 |
| Redcar & Cleveland Council | - | - | - | 10,000 |
| Awards for All | - | - | - | - |
| Sir James Knott Trust | 10,000 | - | 10,000 | - |
| Comic Relief | - | 3,995 | 3,995 | - |
| Justice Together Initiative | 11,851 | - | 11,851 | - |
| Greggs Foundation | 15,000 | - | 15,000 | - |
| Barrow Cadbury Trust | - | - | - | 13,000 |
| The Access to Justice Foundation | - | 40,000 | 40,000 | 20,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 86,851 | 43,995 | 130,846 | 143,489 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Of the £130,846 grant income in 2022 (2021: £143,489), £86,851 was unrestricted funds (2021: £96,269) and £43,995 was restricted funds (2021: £47,220).

| 3. TOTAL RESOURCES EXPENDED | Cost of Raising Funds | Cost of Charitable Activities | Governance Costs | 2022 Total | 2021 Total |
|---|-----------------------------|-------------------------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Directly Allocated Costs | | | | | |
| Staff travel | - | 787 | - | 787 | 54 |
| Translation & interpreting costs | - | 1,357 | - | 1,357 | 398 |
| Insurance | - | 1,660 | - | 1,660 | 1,672 |
| Volunteer expenses | - | 387 | - | 387 | 63 |
| Telephones & internet | - | 403 | - | 403 | 1,164 |
| Postage, stationery & office costs | - | 3,706 | - | 3,706 | 3,271 |
| Sundries | - | 136 | - | 136 | 2,731 |
| Independent examiner's fee | - | - | 915 | 915 | 855 |
| Depreciation | - | 1,032 | - | 1,032 | 1,218 |
| Staff Training & Welfare | - | 575 | - | 575 | 1,185 |
| Fundraising | 1,250 | - | - | 1,250 | 81 |
| IT costs | - | 8,613 | - | 8,613 | 10,758 |
| Discretionary support | - | 4,196 | - | 4,196 | 45 |
| Support Costs allocated on the basis of usage, | | | | | |
| Salaries | - | 90,473 | 10,052 | 100,525 | 95,358 |
| Premises expenses | - | 14,901 | 1,656 | 16,557 | 14,928 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL RESOURCES EXPENDED | 1,250 | 128,226 | 12,623 | 142,099 | 133,781 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Of the £142,099 expenditure in 2022 (2021: £133,781), £94,771 was unrestricted funds (2021: £89,894) and £47,328 was restricted funds (2021: £43,887).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2022 | 2021 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Depreciation | 1,032 | 1,218 |
| Trustees' expenses | - | - |
| Independent Examiner's Fee | 915 | 855 |
| Other accountancy costs | - | - |
| | 1,947 | 2,083 |

5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

| | 2022 | 2021 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and Salaries | 93,372 | 89,743 |
| Social Security costs | 8,575 | 7,160 |
| Employment Allowance | (4,223) | (4,029) |
| Pension costs | 2,801 | 2,484 |
| | 100,525 | 95,358 |

The average number of employees during the year was 4 (2021: 5)

6. FIXED ASSETS

| | Equipment |
|--------------------------------|------------------|
| | £ |
| COST | |
| At 30 th April 2021 | 15,188 |
| Additions | 470 |
| At 30 th April 2022 | 15,658 |
| DEPRECIATION | |
| At 30 th April 2021 | 11,533 |
| Charge for the period | 1,032 |
| At 30 th April 2022 | 12,565 |
| NET BOOK VALUE | |
| At 30 th April 2022 | 3,093 |
| At 30 th April 2021 | 3,654 |

There were no commitments to capital expenditure at 30th April 2022.

JUSTICE FIRST LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

7. DEBTORS

| | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 8,707 | 3,633 |
| Social security and other taxes | - | 291 |
| | <u>8,707</u> | <u>3,924</u> |
| | <u>8,707</u> | <u>3,924</u> |

8. CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 2,852 | 815 |
| Other creditors and accruals | 1,786 | 1,481 |
| Social security and other taxes | 1,967 | - |
| | <u>6,605</u> | <u>2,296</u> |
| | <u>6,605</u> | <u>2,296</u> |

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds £ | Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|-----------------------|-----------------------|--------------------------|-----------------------------|-----------------------------|
| Tangible Fixed Assets | 3,093 | - | 3,093 | 3,654 |
| Current Assets | 129,326 | - | 129,326 | 113,065 |
| Current Liabilities | (6,605) | - | (6,605) | (2,296) |
| | <u>125,814</u> | <u>-</u> | <u>125,814</u> | <u>114,423</u> |
| | <u>125,814</u> | <u>-</u> | <u>125,814</u> | <u>114,423</u> |

10. MOVEMENTS IN FUNDS

| | Opening Balance £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Closing Balance £ |
|-------------------------------|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| Restricted Funds | 3,333 | 43,995 | (47,328) | - | - |
| | <u>3,333</u> | <u>43,995</u> | <u>(47,328)</u> | <u>-</u> | <u>-</u> |
| Total Restricted Funds | 3,333 | 43,995 | (47,328) | - | - |
| Unrestricted Funds | 111,090 | 109,495 | (94,771) | - | 125,814 |
| | <u>111,090</u> | <u>109,495</u> | <u>(94,771)</u> | <u>-</u> | <u>125,814</u> |
| Total Funds | <u>114,423</u> | <u>153,490</u> | <u>(142,099)</u> | <u>-</u> | <u>125,814</u> |
| | <u>114,423</u> | <u>153,490</u> | <u>(142,099)</u> | <u>-</u> | <u>125,814</u> |

JUSTICE FIRST LIMITED

England & Wales - Charity number 1116388

Accounts

JUSTICE FIRST LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 30TH APRIL 2021

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|----------------|-----------------------|
| Charity Name | Justice First Limited |
| Company Number | 5762730 |
| Charity Number | 1116388 |

DIRECTORS AND TRUSTEES

The directors (who are trustees of the charity) who served during the year were:-

| | |
|----------------------|---------------------|
| Mrs. B Hungin | Chair |
| Mr F J Hutchinson | Vice Chair |
| Mr. W Suthers | Treasurer |
| Mr. J Fletcher | Company Secretary |
| Mr M Tomlin | |
| Mrs. C Ramos | |
| Mr. T Bukasa | |
| Mr. Bini Araia | Resigned 25.02.2021 |
| Ms Satinder Collins | |
| Ms Laura Kirkpatrick | |

PROJECT MANAGER

Jason Hussein (Appointed 18.01.2021)

SENIOR CASE WORKER

Kath Sainsbury (Retired 13.11.2020)

OFFICE MANAGER/CASE WORKER

Solafa Eltom

CASE WORKER /OUTREACH

Lucie Fleming

SOCIAL MEDIA/ADMINISTRATIVE ASSISTANT

Amy Linighan (Resigned 07.09.2020)

CASE WORKER

Charlotte Hall (Resigned 31.01.2021)

FUNDRAISING ASSISTANT

Martin Booth (Resigned 31.12.2020)

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Azets
New Garth House, Upper Garth Gardens
Guisborough TS14 6HA

BANKERS

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

CAF BANK Ltd
25, Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2021 (continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 30th March 2006 and registered as a charity on 16th October 2006.

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.

OBJECTIVES AND ACTIVITIES

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public benefit.

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

This last year has, of course, been dominated by COVID 19 necessitating a complete review of the way we offered our services to clients who had been deprived of all the usual social and support networks and were restricted by lockdown regulations. It is a measure of the commitment and hard work of our team that has enabled our services to remain available throughout the year – both remotely and when necessary by face to face appointment. When many other organisations were forced to close, we have been a lifeline to so many – often answering queries that would normally be taken to partner organisations or social Drop Ins. Covid related funding provided us with the necessary PPE to ensure that the office was safe both for our staff and for our clients who came for strictly controlled appointments. The loss was unfortunately our Thursday morning ‘Drop In’ with partner organisations which had proved to be so effective. However, conditions during the lockdown encouraged even closer communication with partner organisations – even if remotely - and cross referral when necessary. This has resulted in a deepened understanding of each other’s roles and a closer relationship going forward. We continue to work closely with the Red Cross, Open Door, Migrant Help, Tees Valley of Sanctuary, the Mary Thompson Fund and the Methodist Asylum Project.

Home Office and Court procedures naturally changed during this time but the Staff Team kept abreast of the changes and kept our clients updated. During the initial lockdown the staff were able to clear the backlog of Fresh Claim applications that had built up in the preceding months. Many decisions from the Home Office had been put on hold during lockdown which will inevitably lead to increased demand in the future. One positive effect for our clients was the ability to make a fresh claim application on line instead of having to travel to Liverpool in person.

Despite the pandemic, our rates of success were encouraging this year. The lockdown caused the Home Office to delay decisions but we were still able to secure refugee status for eight families and three further clients following consideration of their fresh claims. A further 15 families were granted leave due to their family and private life circumstances which has become more frequent and a testament to the enduring work of Justice First.

The lockdown also provided time for further training which was much appreciated.

We have had significant staff changes this year. Our senior caseworker, Kath Sainsbury, retired in November. It is something of a challenge to do her justice in this brief report. She was the lone caseworker in the early days of Justice First and the organisation has been built around her tireless work since 2015. She is one of the reasons Justice First has the standing that it does, not just in Teesside but in the wider region. Her ethics, compassion, energy, skills, enthusiasm, knowledge and determination leave a rich legacy and a foundation for continuing development in the future.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2021 (continued)

We also bid farewell to Martin, Charlotte and Amy. Martin has been our fundraising assistant for the past three years and has left us in a much stronger financial position than when he arrived. We are very grateful for all he did for us during this time. Charlotte has contributed much to our casework team during her short time with us and we acknowledge her need to move on for family reasons. Amy contributed her skills to the organisation and admin of the office for which we were very grateful and has moved on to develop her counselling career.

In January we were delighted to welcome Jason Hussein as our new project manager. Jason has been known to us since 2014 when he was working with the Newcastle Law Centre. He brings with him knowledge and experience, passion and dedication and is in a strong position to take us forward.

Despite the challenges created by COVID 19 there were also opportunities. We could not partake in our usual fund raising activities but the creativity of various friends led to some regular on line quizzes which not only provided fun and light hearted competition but also an opportunity to meet up virtually and to raise some funds. Alongside these one of our refugee friends, now living in Peterborough gave African Drumming classes via Zoom to the delight of those who had taken part in the Teesside Drummers in past years.

We were also able to contribute to our local radio station BBC Tees on several occasions during the year. They were keen to learn from local charities concerning the needs of clients and the creative ways in which these were being met. It was good, both to be able to raise awareness of the plight of those seeking asylum and to promote the profile of Justice First.

I would like to express our gratitude to a number of Foundations and Trusts who recognised the difficulties that charities were experiencing due to COVID 19. We were able to access specific funding from the Lloyds Foundation, the Community Justice Fund, Barrow Cadbury Trust and the National Lottery. We are also grateful to Allen Lane, Henry Smith Foundation, the Holbeck Trust and the Jill Franklin Trust who continue to support us so generously.

COVID 19 has caused an upheaval in our organisation and in the lives of our clients. We look to the future with determination and acknowledgement of our unique role in offering hope to those who are often desperate and facing destitution. We reach out to those who have nowhere else to turn.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients. I would like to thank them on behalf of all of the Trustees. Justice First is an organisation characterised by integrity, commitment and a desire to offer the best support and advice possible. We are very fortunate to have a staff team of such calibre.

I would also like to thank our volunteers who contribute their time so willingly and consistently. We could not manage without them.

I would like to acknowledge the help and support of my fellow Trustees. Each one has different skills which combine so well to serve and support Justice First.

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin
Chair.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2021 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2021, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £107,436. The trustees continue to look for alternative funding sources.

RISK REVIEW

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law requires the trustees 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 the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper 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. 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.

Approved by the trustees on 1st November 2021 and signed on their behalf by:

Barbara Hungin
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30th April 2021 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr J Gresham FCCA
Azets

1st November 2021

New Garth House
Upper Garth Gardens
GUISBOROUGH
TS14 6HA

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME | | | | | |
| Fundraising & donations | | 15,635 | - | 15,635 | 14,551 |
| Gift aid tax | | 825 | - | 825 | 7,335 |
| <i>Income from charitable activities</i> | | | | | |
| Grants receivable | 2 | 96,269 | 47,220 | 143,489 | 142,557 |
| Sundry income | | 15,271 | - | 15,271 | 2,105 |
| Bank interest | | 39 | - | 39 | 155 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOMING RESOURCES | | 128,039 | 47,220 | 175,259 | 166,703 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| EXPENDITURE | | | | | |
| Cost of raising funds | 3 | 81 | - | 81 | 2,890 |
| <i>Expenditure on charitable activities</i> | | | | | |
| Cost of main activity | 3 | 77,929 | 43,887 | 121,816 | 135,544 |
| Governance costs | 3 | 11,884 | - | 11,884 | 12,999 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 89,894 | 43,887 | 133,781 | 151,433 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Net income / (expenditure) | | 38,145 | 3,333 | 41,478 | 15,270 |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds for the year | | 38,145 | 3,333 | 41,478 | 15,270 |
| Fund balances brought forward | | 72,945 | - | 72,945 | 57,675 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| FUND BALANCES CARRIED FORWARD | 10 | 111,090 | 3,333 | 114,423 | 72,945 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The notes on pages 8 to 11 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2021

| | Note | 2021 | 2020 |
|---|------|-----------------------|----------------------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible assets | 6 | 3,654 | 4,873 |
| CURRENT ASSETS | | | |
| Debtors and prepayments | 7 | 3,924 | 3,852 |
| Cash at Bank and in Hand | | 109,141 | 67,659 |
| | | <u>113,065</u> | <u>71,511</u> |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 8 | <u>2,296</u> | <u>3,439</u> |
| NET CURRENT ASSETS | | <u>110,769</u> | <u>68,072</u> |
| NET ASSETS | | <u><u>114,423</u></u> | <u><u>72,945</u></u> |
| UNRESTRICTED FUNDS | | | |
| General Fund | | 111,090 | 72,945 |
| RESTRICTED FUNDS | | <u>3,333</u> | <u>-</u> |
| TOTAL FUNDS | 9 | <u><u>114,423</u></u> | <u><u>72,945</u></u> |

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 1st November 2021 and signed on their behalf by:

Barbara Hungin
Trustee/director

The notes on pages 8 to 11 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year, but this has not affected the financial position or performance.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

| 2. INCOME FROM CHARITABLE ACTIVITIES | Unrestricted | Restricted | 2021 Total | 2020 Total |
|--------------------------------------|---------------|---------------|----------------|----------------|
| | £ | £ | £ | £ |
| Grants receivable | | | | |
| Lloyds Bank Foundation | 30,329 | 6,220 | 36,549 | 25,150 |
| Lempriere Pringle 2015 | - | - | - | 10,000 |
| Holbeck Trust | - | - | - | 8,000 |
| The A.B. Charitable Trust | 10,000 | - | 10,000 | - |
| Allen Lane Foundation | 5,000 | - | 5,000 | - |
| Jill Franklin Trust | 1,000 | - | 1,000 | 1,000 |
| PCC funding | - | - | - | 1,500 |
| Hospital of God | - | - | - | 2,000 |
| Ariadne | 6,890 | - | 6,890 | 10,335 |
| Middlesbrough Council | 5,000 | - | 5,000 | 5,000 |
| Stockton Council | 10,000 | - | 10,000 | 5,000 |
| Henry Smith Foundation | 13,050 | - | 13,050 | 25,800 |
| National Lottery Funding | - | 8,000 | 8,000 | - |
| Hartlepool Borough Council | 5,000 | - | 5,000 | 5,000 |
| Redcar & Cleveland Council | 10,000 | - | 10,000 | 5,000 |
| Awards for All | - | - | - | 9,672 |
| Sir James Knott Trust | - | - | - | 16,100 |
| Tudor Trust | - | - | - | 2,000 |
| Chadwick Charitable Trust | - | - | - | 1,000 |
| Anonymous donation | - | - | - | 10,000 |
| Barrow Cadbury Trust | - | 13,000 | 13,000 | - |
| The Access to Justice Foundation | - | 20,000 | 20,000 | - |
| | <u>96,269</u> | <u>47,220</u> | <u>143,489</u> | <u>142,557</u> |

Of the £143,489 grant income in 2021 (2020: £142,557), £96,269 was unrestricted funds (2020: £132,885) and £47,220 was restricted funds (2020: £9,672).

| 3. TOTAL RESOURCES EXPENDED | Cost of Raising Funds | Cost of Charitable Activities | Governance Costs | 2021 Total | 2020 Total |
|---|-----------------------------|-------------------------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Directly Allocated Costs | | | | | |
| Staff travel | - | 54 | - | 54 | 340 |
| Translation & interpreting costs | - | 398 | - | 398 | 1,121 |
| Insurance | - | 1,672 | - | 1,672 | 2,522 |
| Volunteer expenses | - | 63 | - | 63 | 2,753 |
| Telephones & internet | - | 1,164 | - | 1,164 | 1,524 |
| Postage, stationery & office costs | - | 3,271 | - | 3,271 | 3,707 |
| Sundries | - | 2,731 | - | 2,731 | 230 |
| Independent examiner's fee | - | - | 855 | 855 | 780 |
| Depreciation | - | 1,218 | - | 1,218 | 1,551 |
| Staff Training & Welfare | - | 1,185 | - | 1,185 | 750 |
| Fundraising | 81 | - | - | 81 | 2,890 |
| IT costs | - | 10,758 | - | 10,758 | 8,961 |
| Discretionary support | - | 45 | - | 45 | 2,118 |
| Support Costs allocated on the basis of usage, | | | | | |
| Salaries | - | 85,822 | 9,536 | 95,358 | 103,267 |
| Premises expenses | - | 13,435 | 1,493 | 14,928 | 18,919 |
| | <u>81</u> | <u>121,816</u> | <u>11,884</u> | <u>133,781</u> | <u>151,433</u> |

Of the £133,781 expenditure in 2021 (2020: £151,433), £89,894 was unrestricted funds (2020: £141,761) and £43,887 was restricted funds (2020: £9,672).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2021 | 2020 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Depreciation | 1,218 | 1,551 |
| Trustees' expenses | - | - |
| Independent Examiner's Fee | 855 | 780 |
| Other accountancy costs | - | - |
| | - | - |

5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

| | 2021 | 2020 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and Salaries | 89,743 | 96,436 |
| Social Security costs | 7,160 | 7,418 |
| Employment Allowance | (4,029) | (3,049) |
| Pension costs | 2,484 | 2,462 |
| | 95,358 | 103,267 |

The average number of employees during the year was 5 (2020: 6)

6. FIXED ASSETS

| | Equipment |
|--------------------------------|------------------|
| | £ |
| COST | |
| At 30 th April 2020 | 15,188 |
| Additions | - |
| At 30 th April 2021 | 15,188 |
| DEPRECIATION | |
| At 30 th April 2020 | 10,315 |
| Charge for the period | 1,218 |
| At 30 th April 2021 | 11,533 |
| NET BOOK VALUE | |
| At 30 th April 2021 | 3,654 |
| At 30 th April 2020 | 4,873 |

There were no commitments to capital expenditure at 30th April 2021.

JUSTICE FIRST LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021

7. DEBTORS

| | 2021 | 2020 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 3,633 | 3,852 |
| Social security and other taxes | 291 | - |
| | <u>3,924</u> | <u>3,852</u> |
| | <u>3,924</u> | <u>3,852</u> |

8. CREDITORS: Amounts falling due within one year

| | 2021 | 2020 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 815 | 633 |
| Other creditors and accruals | 1,481 | 1,550 |
| Social security and other taxes | - | 1,256 |
| | <u>2,296</u> | <u>3,439</u> |
| | <u>2,296</u> | <u>3,439</u> |

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|-----------------------|-----------------------|--------------------------|-----------------------------|-----------------------------|
| Tangible Fixed Assets | 3,654 | - | 3,654 | 4,873 |
| Current Assets | 109,732 | 3,333 | 113,065 | 71,511 |
| Current Liabilities | (2,296) | - | (2,296) | (3,439) |
| | <u>111,090</u> | <u>3,333</u> | <u>114,423</u> | <u>72,945</u> |
| | <u>111,090</u> | <u>3,333</u> | <u>114,423</u> | <u>72,945</u> |

10. MOVEMENTS IN FUNDS

| | Opening Balance £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Closing Balance £ |
|-------------------------------|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| Restricted Funds | - | 47,220 | (43,887) | - | 3,333 |
| | <u>-</u> | <u>47,220</u> | <u>(43,887)</u> | <u>-</u> | <u>3,333</u> |
| Total Restricted Funds | - | - | - | - | - |
| Unrestricted Funds | 72,945 | 128,039 | (89,894) | - | 111,090 |
| | <u>72,945</u> | <u>128,039</u> | <u>(89,894)</u> | <u>-</u> | <u>111,090</u> |
| Total Funds | <u>72,945</u> | <u>175,259</u> | <u>(133,781)</u> | <u>-</u> | <u>114,423</u> |