

**JUSTICE FIRST LIMITED**

**TRUSTEES' REPORT AND  
STATEMENT OF ACCOUNTS**

**YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**REGISTERED CHARITY : 1116388**

**COMPANY NUMBER : 5762730**

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30<sup>th</sup> 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 30<sup>TH</sup> APRIL 2021 (continued)**

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 30<sup>th</sup> March 2006 and registered as a charity on 16<sup>th</sup> 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 30<sup>TH</sup> 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 30<sup>TH</sup> 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 30<sup>th</sup> 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 1<sup>st</sup> 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 30<sup>th</sup> 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

1<sup>st</sup> 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 30<sup>TH</sup> APRIL 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOME</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<u>128,039</u>	<u>47,220</u>	<u>175,259</u>	<u>166,703</u>
<b>EXPENDITURE</b>					
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
		<u>89,894</u>	<u>43,887</u>	<u>133,781</u>	<u>151,433</u>
<b>Net income / (expenditure)</b>		38,145	3,333	41,478	15,270
Transfers between funds		-	-	-	-
<b>Net movement in funds for the year</b>		38,145	3,333	41,478	15,270
Fund balances brought forward		72,945	-	72,945	57,675
<b>FUND BALANCES CARRIED FORWARD</b>	10	<u>111,090</u>	<u>3,333</u>	<u>114,423</u>	<u>72,945</u>

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

**JUSTICE FIRST LIMITED****BALANCE SHEET****AS AT 30<sup>TH</sup> APRIL 2021**

	Note	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	3,654	4,873
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<u>2,296</u>	<u>3,439</u>
<b>NET CURRENT ASSETS</b>		<u>110,769</u>	<u>68,072</u>
<b>NET ASSETS</b>		<u>114,423</u>	<u>72,945</u>
<b>UNRESTRICTED FUNDS</b>			
General Fund		111,090	72,945
<b>RESTRICTED FUNDS</b>		<u>3,333</u>	<u>-</u>
<b>TOTAL FUNDS</b>	9	<u>114,423</u>	<u>72,945</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 1<sup>st</sup> 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 30<sup>TH</sup> 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 30<sup>TH</sup> 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 30<sup>TH</sup> APRIL 2021

#### 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.
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##### **(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 section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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 30<sup>TH</sup> APRIL 2021

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>Grants receivable</b>				
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 £
<b>Directly Allocated Costs</b>					
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
<b>Support Costs allocated on the basis of usage,</b>					
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 30<sup>TH</sup> 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	-	-
	<u>          </u>	<u>          </u>

### 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
	<u>          </u>	<u>          </u>
	95,358	103,267
	<u>          </u>	<u>          </u>

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

### 6. FIXED ASSETS

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

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

**JUSTICE FIRST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**7. DEBTORS**

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

**8. CREDITORS: Amounts falling due within one year**

	<b>2021</b> £	<b>2020</b> £
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>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**10. MOVEMENTS IN FUNDS**

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