

**JUSTICE FIRST LIMITED**

**TRUSTEES' REPORT AND  
STATEMENT OF ACCOUNTS**

**YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**REGISTERED CHARITY : 1116388**

**COMPANY NUMBER : 5762730**

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30<sup>th</sup> 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 30<sup>TH</sup> APRIL 2022 (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 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 30<sup>TH</sup> 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 30<sup>TH</sup> 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 30<sup>th</sup> 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 26<sup>th</sup> 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 30<sup>th</sup> 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

26<sup>th</sup> 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 30<sup>TH</sup> APRIL 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOME</b>					
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/>
<b>TOTAL INCOMING RESOURCES</b>		<b>109,495</b>	<b>43,995</b>	<b>153,490</b>	<b>175,259</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>EXPENDITURE</b>					
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/>
		<b>94,771</b>	<b>47,328</b>	<b>142,099</b>	<b>133,781</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net income / (expenditure)</b>		<b>14,724</b>	<b>(3,333)</b>	<b>11,391</b>	<b>41,478</b>
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds for the year</b>		<b>14,724</b>	<b>(3,333)</b>	<b>11,391</b>	<b>41,478</b>
Fund balances brought forward		111,090	3,333	114,423	72,945
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES CARRIED FORWARD</b>	10	<b>125,814</b>	<b>-</b>	<b>125,814</b>	<b>114,423</b>
		<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 30<sup>TH</sup> APRIL 2022**

	Note	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	3,093	3,654
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<u>6,605</u>	<u>2,296</u>
<b>NET CURRENT ASSETS</b>		<u>122,721</u>	<u>110,769</u>
<b>NET ASSETS</b>		<u>125,814</u>	<u>114,423</u>
<b>UNRESTRICTED FUNDS</b>			
General Fund		125,814	111,090
<b>RESTRICTED FUNDS</b>		<u>-</u>	<u>3,333</u>
<b>TOTAL FUNDS</b>	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 26<sup>th</sup> 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 30<sup>TH</sup> 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 30<sup>TH</sup> 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 30<sup>TH</sup> APRIL 2022

#### 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 2022

### 2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Grants receivable</b>				
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/>

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 £
<b>Directly Allocated Costs</b>					
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
<b>Support Costs allocated on the basis of usage,</b>					
Salaries	-	90,473	10,052	100,525	95,358
Premises expenses	-	14,901	1,656	16,557	14,928
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	1,250	128,226	12,623	142,099	133,781
	<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 30<sup>TH</sup> 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	-	-
	<hr/>	<hr/>

### 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
	<hr/>	<hr/>
	100,525	95,358
	<hr/>	<hr/>

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

### 6. FIXED ASSETS

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

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

**JUSTICE FIRST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**7. DEBTORS**

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

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

	<b>2022</b> £	<b>2021</b> £
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>

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

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>	<b>2021 Total Funds £</b>
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>

**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>					
	3,333	43,995	(47,328)	-	-
	<u>3,333</u>	<u>43,995</u>	<u>(47,328)</u>	<u>-</u>	<u>-</u>
<b>Total Restricted Funds</b>	3,333	43,995	(47,328)	-	-
<b>Unrestricted Funds</b>					
	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>
<b>Total Funds</b>	114,423	153,490	(142,099)	-	125,814
	<u>114,423</u>	<u>153,490</u>	<u>(142,099)</u>	<u>-</u>	<u>125,814</u>