

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.

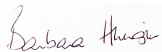
Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients with passion, commitment, integrity and diligence. I would like to thank them on behalf of all of the Trustees. We are very fortunate to have a staff team of such calibre. Time and again we receive positive 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
TOTAL INCOMING RESOURCES		<u>129,867</u>	<u>40,439</u>	<u>170,306</u>	<u>189,666</u>
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
		<u>121,176</u>	<u>40,439</u>	<u>161,615</u>	<u>164,767</u>
Net income / (expenditure)		8,691	-	8,691	24,899
Transfers between funds		-	-	-	-
Net movement in funds for the year		8,691	-	8,691	24,899
Fund balances brought forward		150,713	-	150,713	125,814
FUND BALANCES CARRIED FORWARD	10	<u>159,404</u>	<u>-</u>	<u>159,404</u>	<u>150,713</u>

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		<u>-</u>	<u>-</u>
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.
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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 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 Total £	2023 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
	<u>112,501</u>	<u>40,439</u>	<u>152,940</u>	<u>174,604</u>

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 Raising Funds £	Cost of Charitable Activities £	Governance Costs £	2024 Total £	2023 Total £
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
TOTAL RESOURCES EXPENDED	<u>1,935</u>	<u>145,011</u>	<u>14,669</u>	<u>161,615</u>	<u>164,767</u>

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	-	-
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
	114,023	121,154
	<u> </u>	<u> </u>

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	<u> </u>
At 30 th April 2024	<u>15,658</u>
DEPRECIATION	
At 30 th April 2023	13,338
Charge for the period	<u>580</u>
At 30 th April 2024	<u>13,918</u>
NET BOOK VALUE	
At 30 th April 2024	<u>1,740</u>
At 30 th April 2023	<u>2,320</u>

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>

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>

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>

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	150,713	170,306	(161,615)	-	159,404
	<u>150,713</u>	<u>170,306</u>	<u>(161,615)</u>	<u>-</u>	<u>159,404</u>