JUSTICE DEFENDERS

England & Wales · Charity number 1121764

Details

Other names	AFRICAN PRISONS PROJECT
Status	Registered
Legal form	Charitable company
Company number	06260329
Registered	2007-11-30
Register	View on the Charity Commission register

Contact

Address	Bryden Johnson Ltd 1-4 Kings Parade Lower Coombe Street Croydon CR0 1AA
Phone	02084081548
Email	info@justice-defenders.org
Website	www.justice-defenders.org

Activities

Objects: THE CHARITY'S OBJECTS ARE, FOR THE PUBLIC BENEFIT, AS FOLLOWS:THE RELIEF OF FINANCIAL HARDSHIP AND THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE LIVING OR WORKING IN DEFENCELESS COMMUNITIES; ANDTHE PROMOTION OF HUMAN RIGHTS, IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION (DIRECTLY OR INDIRECTLY) OF:(A) LEGAL EDUCATION AND TRAINING; AND(B) LEGAL SERVICESTO ENSURE ACCESS TO JUSTICE FOR THOSE IN DEFENCELESS COMMUNITIES."HUMAN RIGHTS" MEANS HUMAN RIGHTS AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS; AND"DEFENCELESS COMMUNITIES" MEANS A COMMUNITY AND/OR POPULATION OR CLASS OF PERSONS WHOSE ACCESS TO HEALTH SERVICES OR JUSTICE IS SIGNIFICANTLY IMPAIRED BY ITS LACK OF POWER, OR OF FINANCE, OR OF EDUCATION, OR ANY OTHER CONDITION WHICH DISADVANTAGES IT.

Activities: Legal education, training, and practice with prison communities in Africa.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** AFRICA
- Kenya
- The Gambia
- Uganda
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,121,897	£2,274,868	£235,290	32
2023-12-31	£2,872,761	£2,615,902	£388,262	56
2022-12-31	£5,108,399	£2,494,652	£3,973,088	49
2021-12-31	£2,454,575	£1,830,533	£1,359,340	46
2020-12-31	£1,574,729	£1,514,531	£735,299	36

Trustees

Name	Role	Appointed
Luis Franceschi	Chair	2024-05-01
JONATHAN STEWART PHILIP COULSON		2024-07-23
Janet Lintott		2024-05-01
Ruth Ibegbuna		2026-02-03

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JUSTICE DEFENDERS

England & Wales - Charity number 1121764

Accounts

SIGNING COPY

Company number: 06260329

Charity number: 1121764

Justice Defenders

Report and financial statements

For the year ended 31 December 2024

GSM&Co
Griffin Stone Moscrop & Co
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS
100 YEARS
Building better business

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Reference and administrative information

Company number	**06260329**
Charity number	1121764
Registered office	Bryden Johnson, 1-4 Kings Parade, Lower Coombe Street, Croydon, CRO 1AA
Country of registration	England & Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr A Merriman MBE-Deceased
Mr D Hollow -Resigned 1st May 2024
Mr T Dighton -Resigned 22nd May 2024
Miss S Cook -Resigned 1st May 2024
Miss J Lintott-Appointed 1st May 2024
Prof L Franceschi-appointed 1st May 2024
Mr J Coulson-Appointed 23rd July 2024

Key management personnel	Alexander McLean	Chief Executive Officer
	Karen Saidi	Uganda Country Director-Left 1st July 2024
	Miriam Wachira	Kenya Country Director-Left 30th June 2024
	Peter Tibigambwa	Chief Operations Officer-Appointed 1st July 2024
	Ruth Ouso	Director of Finance
	Tim Bisong	Gambia Country Director-Left 31st December 2024

Bankers	Coutts & Co 440 Strand, London, WC2R 0QS HSBC UK Commercial 28 Borough High St, London SE1 1YB
Auditor	Griffin Stone Moscrop & Co Chartered Accountants and Statutory Auditor Griffin Stone Moscrop (21-27 Lamb's Conduit Street, London, WC1N 3GS)
Patrons	Dame Linda Dobbs Lord Paul Boateng Jon Snow Lord Rowan Williams Rev'd Rose Hudson-Wilkin

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Trustees' Annual Report and Auditor's Report

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a three-year renewable basis. New trustees are appointed after an interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

GOVERNING DOCUMENT

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. By the end of the reporting period 2024, the senior management team comprised Alexander McLean – Founder and CEO, Peter Tibigambwa – COO, Anthony Makumbi - Countries Lead, Matteo Cassini - Director of Growth & Fundraising, Miriam Wachira – Kenya Country Director (Left 31 July 2024), Karen Saidi – Uganda Country Director (Left 31st July 2024), Tim Bisong – Gambia Country Director. Ruth Ouso-Director of Finance. Shelley Thames - US Operations resigned in January 2024.

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.

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The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing on the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by the inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising & communications, finance, HR and administration. Programme delivery is overseen in each of Uganda, Kenya and Gambia by the Countries Lead with suitably qualified tutors, legal service providers, health care and other professionals as well as in-country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

- A bi-annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan (prevention)
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise (contingency).

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counselling services to all staff.

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The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Justice Defenders for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (the 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 that period.

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 and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Griffin Stone Moscrop & Co was re-appointed as the charitable company's auditor and has expressed its willingness to continue in that capacity.

ACHIEVEMENTS AND PERFORMANCE

Financial Review

In the year ending 31 December 2024, the US charity became the parent of the group and is no longer consolidated under the UK charity. The accounts have been prepared and therefore, the figures included in the financial review below, in respect of the current year, reflect the position of the UK and the branches.

During 2024, Justice Defenders received income of £ 2,121,897 (2023: £ 2,872,761).

Of this £365,939 (2023: £ 367,082) is restricted and £ 1,755,958 (2023: £ 2,505,679) is unrestricted.

During the year, expenditure was £2,274,868 (2023: £ 2,615,902) of which £390,573 (2023: £ 372,979) was spent from restricted funds and £1,884,296(2023: £2,242,923) from unrestricted funds, leaving a reserves balance of £235,290 (2023: £388,261).

Reserves Policy

Justice Defenders has a reserves policy with the intention of ensuring that at any given time there are at least six months of operating costs covered. There will be a detailed review of the reserves policy for 2025 based on a strategy review and work plan for the coming financial periods.

As of 31 December 2024, Justice Defenders held unrestricted free reserves of £164,227 (2023: £ 292,564) and restricted reserves of £71,064 (2023: £95,698).

Remuneration policy

A comprehensive salary review was conducted and implemented in 2023, the next review is scheduled for 2026. The board may review salaries annually and recommends pay rises based on benchmarking against similar-sized charities and inflationary cost of living factors.

Every two years, a comprehensive benchmarking exercise is conducted using external consultants to ensure a suitable and robust salary structure for Justice Defenders.

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Fundraising disclosures

Justice Defenders' approach to fundraising is largely focused on trusts and foundations and high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.

The trustees' annual report has been approved by the trustees and signed on their behalf by

Prof. L. Franceschi (Trustee)

Date: 26/9/2025

Janet Lintott

Miss. J. Lintott (Trustee)

Date: 26/9/2025

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Independent Auditor's Report to the Members of Justice Defenders

OPINION

We have audited the financial statements of Justice Defenders UK entity and overseas branches for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the company Balance Sheets, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of overseas branches and UK company's affairs as at 31 December 2024, and of the organisation's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the UK entity and overseas branches their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the company, or
- returns adequate for our audit have not been received from branches not visited by us; or
- the company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

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

Robert Smith (Senior Statutory Auditor)

For and on behalf of

Griffin Stone Moscrop & Co

Chartered Accountants

Statutory Auditor

Date: 26th September 2025.

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

For the year ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	3	1,747,745	365,939	**2,113,684**	2,501,745	367,082	2,868,827
Other income		8,213	-	**8,213**	3,934	-	3,934
Total income		1,755,958	365,939	**2,121,897**	2,505,679	367,082	2,872,761
Expenditure on:							
Raising funds	4a	233,668	-	**233,668**	190,287	-	190,287
Charitable activities	4a						
Legal Education		283,122	-	**283,122**	164,096	6,119	170,215
Legal Practice		1,118,842	390,573	**1,509,414**	1,565,696	365,640	1,931,336
Improving Prison Conditions		-	-	-	-	1,220	1,220
Promoting human rights in the justice system		248,664	-	**248,664**	322,844	-	322,844
Total expenditure		1,884,296	390,573	**2,274,868**	2,242,923	372,979	2,615,902
Net income / (expenditure) for the year	5	(128,338)	(24,633)	(152,971)	262,756	(5,897)	256,859
Transfers between funds				-	-	-	-
Net movement in funds		(128,338)	(24,633)	**(152,971)**	262,756	(5,897)	256,859
Reconciliation of funds:							
Total funds brought forward		292,565	95,697	**388,262**	29,808	101,595	131,403
Total funds carried forward		164,227	71,064	**235,290**	292,564	95,698	388,262

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

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Balance sheet

Company no. 06260329

As at 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		47,850		85,652
			47,850		85,652
Current assets:					
Debtors	11	242,550		254,931	
Cash at bank and in hand		50,553		179,360	
		293,104		434,291	
Liabilities:					
Creditors: amounts falling due within one year	12	(105,664)		(131,681)	
Net current assets			187,440		302,610
Total assets less current liabilities			235,290		388,262
The funds of the charity:	14a				
Restricted income funds			71,064		95,697
Unrestricted income funds:					
General funds		164,226		292,565	
Total unrestricted funds			164,226		292,565
Total charity funds			235,290		388,262

Approved by the trustees and signed on their behalf by;

Trustee

Prof. L. Franceschi

Date: 26/9/2025

Janet Lintott

Trustee

Miss. J. Lintott

Date: 26/9/2025

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Statement of cash flows

For the year ended 31 December 2024

Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the statement of financial activities)	**(152,971)**	256,859
Depreciation charges	**31,170**	43,760
Loss / (Profit) on fixed asset disposals	**12,962**	-
Decrease / (Increase) in debtors	**12,380**	(204,887)
(Decrease) / Increase in creditors	**(26,017)**	19,637
Net cash provided by operating activities	**(122,476)**	115,369

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Net cash provided by operating activities		(122,476)		115,369
Cash flows from investing activities:				
Net purchase of fixed assets	(6,331)		(55,881)	
Net cash (used in) investing activities		(6,331)		(55,881)
Change in cash and cash equivalents in the year		(128,807)		59,488
Cash and cash equivalents at the beginning of the year		179,360		119,872
Cash and cash equivalents at the end of the year		**50,553**		179,360

Analysis of cash and cash equivalents

	At 1 January 2024	Cash flows	Other changes	At 31 December 2024
	£	£	£	£
Cash at bank and in hand	179,360	(128,807)	-	**50,553**
Total cash and cash equivalents	**179,360**	(128,807)	-	50,553

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Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA

1.b Basis of preparation

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

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as branches for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya and The Gambia are in substance branches.

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

1.c Public benefit entity

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

1.d Going concern

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

Key judgments that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying

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amounts of assets and liabilities within the next reporting period.

1.e Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

For grant income, entitlement has previously been assumed when the formal offer of funding is communicated in writing to the charity. The Trustees have taken a more prudent approach this year for multi-year grants and have decided no longer to reflect grants as receivable where no receipt has occurred in the year, as this reflects a more appropriate definition of entitlement under the Charities SORP.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has

been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.f Donations of gifts, services and facilities

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

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

1.g Interest receivable

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

1.h Fund accounting

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

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

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1.i Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives
- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs

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

1.j Allocation of support costs

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

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

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

- Fundraising 11%
- Legal Education 13%
- Legal Training & Practice 65%
- Advocacy costs 11%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.

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

1.k Operating leases

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

1.l Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its

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estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 12.5% straight line
- Computer equipment 30% straight line
- Motor vehicles 25% straight line

1.m Debtors

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

1. n Cash at bank and in hand

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

1.o Creditors and provisions

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

1.p Financial instruments

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

1, q Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/ (expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

3 Income from donations and legacies

	Unrestricted £	Restricted £	2024 **Total £**	Unrestricted £	Restricted £	2023 Total £
Individual donations	121,119	1,560	**122,679**	102,577	1,560	104,137
Corporates & Trusts	1,521,660	364,379	**1,886,039**	2,270,553	365,522	2,636,075
Gifts in kind	104,966		**104,966**	128,615	-	128,615
	1,747,745	365,939	**2,113,684**	2,501,745	367,082	2,868,827

Included within individual donations is an amount of £nil (2023: £nil) in respect of legacies.

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4a Analysis of expenditure (current year)

	Charitable activities									
	Raising funds £	Legal Education £	Legal Practice £	Covid Response £	Improving Prison Conditions £	Promoting human rights in the justice system £	Governance costs £	Support costs £	**2024 Total £**	2023 Total £
Staff costs (Note 6)	90,247	110,281	562,592			179,443		133,715	**1,076,278**	1,095,893
Pro bono services		2,424	102,542						**104,966**	128,616
Programme Activities and Direct costs		103,223	506,663		-	13,200			**623,086**	770,259
Operational support	89,357						112,007	269,173	**470,537**	621,134
	179,603	215,928	1,171,797	-	-	192,643	112,007	402,888	**2,274,867**	2,615,902
Support costs	42,303	52,577	264,174			43,834	-	(402,888)	-	
Governance costs	11,761	14,617	73,443			12,186	(112,007)	-	-	
Total expenditure 2024	**233,668**	**283,122**	**1,509,414**	**-**	**-**	**248,664**	**-**	**-**	**2,274,867**	**2,615,902**
Total expenditure 2023	190,287	170,215	1,931,336	-	1,220	322,844	()	-	**2,615,902**	

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4b Analysis of expenditure (Prior year)

	Charitable activities								
	Raising funds	Legal Education	Legal Practice	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	**2023 Total**	2022 Total
	£	£	£	£	£	£	£	**£**	£
Staff costs (Note 6)	68,046	56,599	598,405		178,418		194,425	**1,095,893**	970,000
Pro bono services		25,516	103,099					**128,615**	149,854
Programme Activities and Direct costs		42,884	679,699	1,220	46,456			**770,260**	868,943
Operational support	61,953					122,024	437,157	**621,134**	505,858
	129,999	124,998	1,381,203	1,220	224,875	122,024	631,583	**2,615,903**	2,494,655
Support costs	50,527	37,895	461,055		82,106	-	(631,583)		
Governance costs	9,762	7,321	89,077		15,863	(122,024)	-	()	
Total expenditure 2023	**190,287**	**170,215**	**1,931,336**	**1,220**	**322,844**	**-**	**-**	**2,615,903**	**2,494,655**

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5. Net income for the year

This is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation	31,170	43,760
Profit on disposal of fixed assets	12,880	-
Auditor's remuneration (excluding VAT):		
Audit-Current year	10,000	9,000
Foreign exchange (losses)	(103,734)	(335,233)

6. Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	890,015	942,126
Redundancy and termination costs	42,436	30,000
Social security costs	71,867	55,111
Employer's contribution to defined contribution pension schemes	71,962	68,656
	1,076,280	1,095,893

There were £42,436 of settlement costs paid at the balance sheet date and no redundancy or termination costs accrued at the balance sheet date

One employee earned between £170,000 and £180,000 during the year (2023: one between £170,000 and £180,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £396,048 (2023: £498,816).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2023: £nil).

No trustees received expenses or payment for reimbursement of travel and subsistence costs totalling in the year (2023: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 32 (2023: 56).

8. Related party transactions

There were no loans made to the charity in the year (2023: £nil). There were no related party balances at the year end (2023: £nil)

Aggregate donations and other restricted income from Trustees were nil (2023: £2,400).

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9. Taxation

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

10. Tangible fixed assets

Cost or valuation	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
At the start of the year	60,492	160,313	8,513	**229,318**
Additions in year	622	5,709	-	**6,331**
Disposals in year	(21,482)	(13,606)	)-	**(35,087)**
At the end of the year	39,632	152,417	8,513	**200,562**
Depreciation				
At the start of the year	33,363	104,696	5,610	**143,669**
Charge for the year	4,630	25,632	908	**31,170**
Eliminated on disposal	(12,777)	(9,350)	-	**(22,127)**
At the end of the year	25,216	120,978	6,518	**152,712**
Net book value				
At the end of the year	14,416	31,438	1,995	**47,850**
At the start of the year	27,129	55,618	2,903	85,650

All of the above assets are used for charitable purposes.

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11. Debtors

	2024	2023
	£	£
Other debtors	32,480	12,811
Prepayments and accrued income	20,941	37,621
Amounts due from parent company	189,129	204,499
	242,550	254,931

Included in accrued income are amounts due in more than one year of £nil (2023: £nil)

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,144	18,979
Taxation and social security	23,202	78,524
Other creditors	28,879	1,893
Accruals	44,468	32,285
	105,664	131,681

13. a Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	47,850	-	47,850
Net current assets	116,376	71,064	187,439
Net assets at 31 December 2024	164,226	71,064	235,289

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13.b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	85,570	-	85,570
Net current assets	206,994	95,697	302,691
Net assets at 1st January 2024	292,564	95,697	388,261

14.a Movements in funds (current year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	At 31 December 2024 £
Restricted funds:				
Legal Education	-	-	-	-
Legal Practice	95,697	365,939	(390,573)	71,064
Improving Prison Conditions	-		-	-
Total restricted funds	95,697	365,939	(390,573)	71,064
General funds	292,564	1,755,958	(1,884,296)	164,226
Total funds	388,261	2,121,897	(2,274,869)	235,290

14.b Movements in funds (prior year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	At 31 December 2023 £
Restricted funds:				
Legal Education	6,119	-	(6,119)	-
Legal Practice	94,255	367,082	(365,640)	95,697
Improving Prison Conditions	1,220		(1220)	-
Total restricted funds	101,594	367,082	(372,979)	95,697
General funds	29,808	2,505,679	(2,242,923)	292,564
Total funds	131,402	2,872,761	(2,615,902)	388,261

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Purposes of restricted funds

- Legal Education

  To enable prisoners and prison staff to study law at the University of London by distance learning.

- Legal Training & Practice

  To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.

- Improving Prison Conditions

  To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.

- Promoting human rights in the justice system

  To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

15. Legal status of the charity

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

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JUSTICE DEFENDERS

England & Wales - Charity number 1121764

Accounts

Justice Defenders



ANNUAL REPORT | 2023

Defenders of the defenceless

We are those who have perpetrated injustice and those who have a hunger for justice. We are a group of broken and gifted people, from different backgrounds and walks of life. Some free and some imprisoned.

WE'RE PEOPLE WHO'VE FALLEN FROM THE LAW AND BEEN CAPTURED BY GRACE. GIVEN OUR HISTORIES, WE KNOW THAT WITHOUT GRACE, WE ARE NOTHING.

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Front cover: Joan Amati and Susan Gachoki read criminal law text.

INTRODUCTION

FROM OUR FOUNDER AND CEO



When we encounter injustice and inequality, we have the opportunity to make bridges of our lives – between the rich and the poor, those with power and those without it, between black and white.

It's been 20 years since I began my work in prison, and I am privileged to have founded and to direct Justice Defenders as a community seeking to build bridges within adversarial justice systems. We are an unlikely movement of prisoners, ex-prisoners, prison officers, lawyers, judges, and supporters, going where others dare not, striving to bring justice, dignity and hope. Expected to hate each other, we try to grow in love for one another and those we serve.

As we continued to defend the defenceless through our 31 prison communities, in 2023 we reached the milestone of 100,000 clients served. Through public interest litigation, we reformed Uganda's indefinite sentencing laws for mentally ill detainees, and we secured a landmark ruling in Kenya affirming sentenced prisoners' rights to attend close family members' funerals. We celebrated excellence as five of our students attained first-class marks. And we proudly witnessed our first University of London graduate from prison being admitted as an Advocate of the High Court of Kenya.

Thank you for being with us on this journey and for making the impossible possible. In our pursuit of justice, compassion and love must be at the core of all we do, remembering that, in the words of Dorothy Day, "The greatest challenge of the day is – how to bring about a revolution of the heart, a revolution that has to start with each one of us."

Alexander McLean



FROM THE OUTGOING BOARD CHAIR

Dear friends,

The end of 2023 marked the completion of our first three years since becoming Justice Defenders. As I reflect back on this period I am struck by the remarkable progress the organisation has made, navigating challenges and increasing our impact. We have now served more than 100,000 clients and have trained 600 persons in incarceration. And yet it feels like the work of Justice Defenders is just getting started.

My time as Chair of the charity has come to an end. I am very pleased that Professor Luis Franceschi is taking over the role of Board Chair. Luis is the Assistant Secretary General of the Commonwealth and the Founding Dean of Strathmore University Law School. He has been a keen supporter of Justice Defenders for many years and I will pass the baton on to him with confidence.

As I prepare to step down, I want to take the opportunity to express publicly my heartfelt thanks to all the Justice Defenders team of staff and trustees - both past and present. Thank you for your dedication and commitment, this work is costly and I am grateful for each one of you.

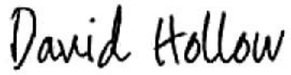
Back in 2017 when I first got involved with Justice Defenders I was compelled by Alexander's vision for transformation and the idea of a community following the way of Christ in pursuing radical integration. I also saw a rare potential for the work of this organisation to lead to genuine system-level change. As I step down, all these things remain true, and I am deeply positive about the future of Justice Defenders.



As you read our annual report I hope that you connect with the stories of transformation from across our community. We are working towards a world where each of us is equally accountable to and protected by the law. This is a beautiful and powerful vision. And our work is needed more than ever.

Best wishes,

David Hollow



FROM THE INCOMING BOARD CHAIR



As I take on this new role, I am committed to supporting Justice Defenders in its growth and development. By learning from past experiences and focusing on the promising future ahead, we can create a more streamlined and effective organisation.

As Board Chair, I am dedicated to fostering a balanced, consolidated, and united board that works closely with the communities we serve. I hope our board will reflect the diverse reality of these communities, all focused on achieving justice.

Thank you for the opportunity to serve with you, and I look forward to a bright future ahead.

Dear friends,

I am deeply honoured to have been invited by Justice Defenders' outgoing Board Chairman and Founder and CEO to serve as the new Board Chair of Justice Defenders. I have had a wonderful relationship with Mr. Alexander McLean for over a decade, built on common beliefs and a shared commitment to justice.

Currently, I serve as the Assistant Secretary General of the Commonwealth, an organisation that spans 56 countries and 2.7 billion people, 60% of whom are under the age of 30. I am excited to bring my experience to Justice Defenders as Chair, having been involved in the incredible work of this remarkable organisation since its early days.

I have met many people who benefitted from and contributed to Justice Defenders' efforts, and they are a living testament to our mission. They have become agents of change in their communities, working to prevent crime and defend justice. Their stories inspire me and underscore the vital importance of our work.

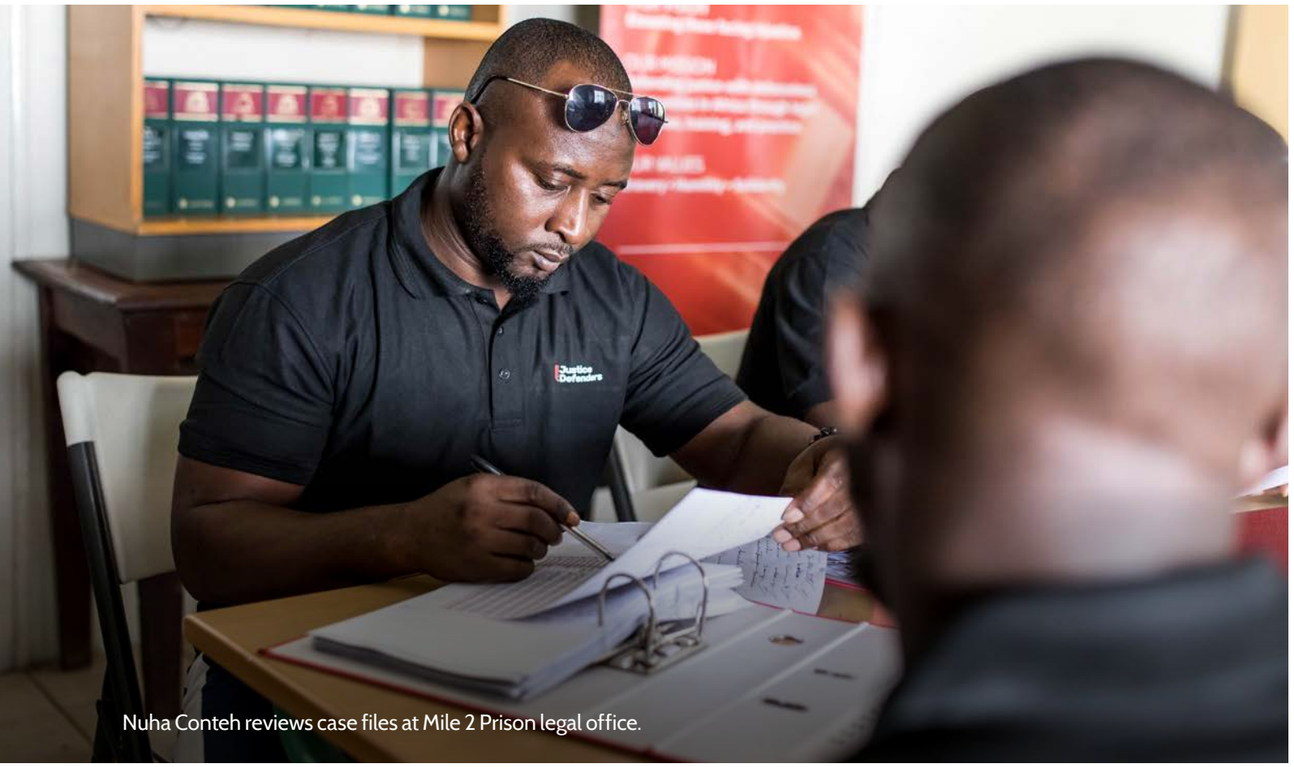
Prof Luis G. Franceschi, LLB, LL.M, LL.D



» THERE ARE MANY THINGS THAT CAN ONLY BE SEEN WITH EYES THAT HAVE CRIED - SAINT OSCAR ROMERO

Musa Bah walks on as he leaves his prison cell

OUR WORK AND IMPACT



Nuha Conteh reviews case files at Mile 2 Prison legal office.

We are unlikely allies – a community of people in prison, prison officers, lawyers, judges and magistrates committed to elevating all humans facing injustice.

Justice Defenders trains paralegals and lawyers within defenceless communities to provide legal services for themselves and others – protecting their rights and addressing their wrongs.

Founded in 2007, we operate across 31 prisons in Kenya, Uganda, and The Gambia, with a community of more than 300 paralegals delivering world-class legal practice to those in need. We equip defenders from defenceless communities to serve the defenceless through legal education, training and practice, and we transform criminal justice systems through public interest litigation.

We are a movement of people treading with a limp, from different walks of life. There is no us or them, no beneficiary or benefactor. Each of us is both.

Some of us are free, and some are incarcerated. Some are poor in spirit, and some are just poor. We are hated by many and expected to hate each other. Instead, we try to grow in love for one another and those we serve.

We dream of a day where no one is punished or imprisoned without telling their side of the story.

Our hope is for a world where each of us is equally accountable to and protected by the law.

OUR THREE-YEAR JOURNEY OF GROWTH

In 2023, we celebrated our first three years of impactful service as Justice Defenders. During this time, we raised over $13 million to defend justice for defenceless communities. Since our founding, we have trained more than 600 paralegals in prison; 59 of whom, following in the footsteps of Nelson Mandela, have studied law and earned degrees from the University of London. Their work in our prison-based legal offices has directly impacted tens of thousands of defenceless lives and indirectly benefited families and entire communities.

As Director of Growth, it has been my honour to witness and contribute to this upward trajectory, made possible by the exceptional talent, unique lived experience, unwavering dedication, and generous support of our teams and partners. The impact on the justice system, inspired by those most affected by it, has been tangible and profound. Our legal offices have become sanctuaries for defenceless communities, respected across criminal justice systems. The work that takes place within them brings fair hearings and freedom to thousands of unrepresented clients, challenges mandatory death sentences, and supports the effective operation of courts, inspiring a new narrative around justice.

Building grassroots capacity to defend justice has demonstrated the systemic value of our model. Prisoners, judges, and authorities alike regularly seek our partnership and advice, recognising our radical inclusivity and commitment to bettering the entire justice system through improved application of criminal law. From this unique position, we have been catalysts for unlikely alliances in adversarial justice systems, invited to shape the legal frameworks we are part of through our superpower–our lived experience of conflict with the law.

Looking to the future, we envision establishing



a law college dedicated to equipping our most defenceless individuals, elevating them to positions where they can make, shape, and implement the law. Our vision includes a law firm committed to providing high-quality, low-cost legal services to those who would otherwise be unable to access them. By engaging in public interest litigation informed by the lived experiences of our community of practitioners, we aim to reform the law for generations to come. As bridge builders, we embrace the opportunity to shape legal institutions while continuing to operate within them. Studying and practising law as a unified community of unlikely allies, we will transform the narrative around justice and prove that a new model is possible–one where justice is accessible, reliable, and practised by those who need it most.

Matteo Cassini



Justice Defenders | Annual Report 2023

IMPACT NUMBERS IN 2023

OUR IMPACT IN NUMBERS

35,000+
individuals served

100,000+
individuals served since founding

370+
paralegals trained

600+
paralegals trained

11,000+
individuals released

37,000+
individuals released

1 advocate admitted to the bar, two more on their path to advocacy

59
University of London graduates since founding

33%
of staff have lived experience

32
legal offices across three African countries

IMPACT NUMBERS SINCE INCEPTION

INITIATING TRANSFORMATION THROUGH PETITION WORK

MINISTER'S ORDERS PETITION



Ismail Mutebi, Canaan Nkamuhabwa, Charlotte Andrews-Briscoe and Patrick Makoha at Luzira Main Prison, Uganda.

"My continued detention pending a minister's order for twenty-six years has impacted me a great deal. I have no peace...All my youth life has been wasted in prison.

In Uganda, Justice Defenders took a stand against the indefinite detention of mentally ill individuals under Minister's Orders, challenging Parliament with a significant petition. Led by Canaan Nkamuhabwa, a University of London graduate and legal trainee, with support from advocate Charlotte Andrews-Briscoe, the petition advocated for the clarification of responsibilities regarding these orders. It pushed for legal reforms to align indefinite sentences with constitutional and international standards. These efforts prompted action from the Minister of Justice and Constitutional Affairs, leading to 30 incarcerated individuals being ordered to resume trials. As a result, 12 were released for being of sound mind, eight were transferred to psychiatric care, and 10 await court or hospital transfer. The team is optimistic about legislative changes, working closely with government officials.

The poignant words of Robert Byaruhanga, one of the petitioners, underscore their efforts' urgency and impact. He shares, "After knowing that I had caused the death of my daughter, I pleaded with the court to allow me to plead guilty. The court refused... The judge instead asked the prisons to examine me medically and the report confirmed that I was mentally ill...I have seen some of my colleagues get released this year and last year after a long time. I have been told by the medical team here that I have recovered fully and can join my family. I can't wait for that time to come." Robert's story highlights the profound human cost of indefinite detention and reinforces the need for the legislative changes Justice Defenders is fighting for.

BEREAVEMENT PETITION



Moses Dola outside the legal office at Kiambu Main Prison, Kenya.

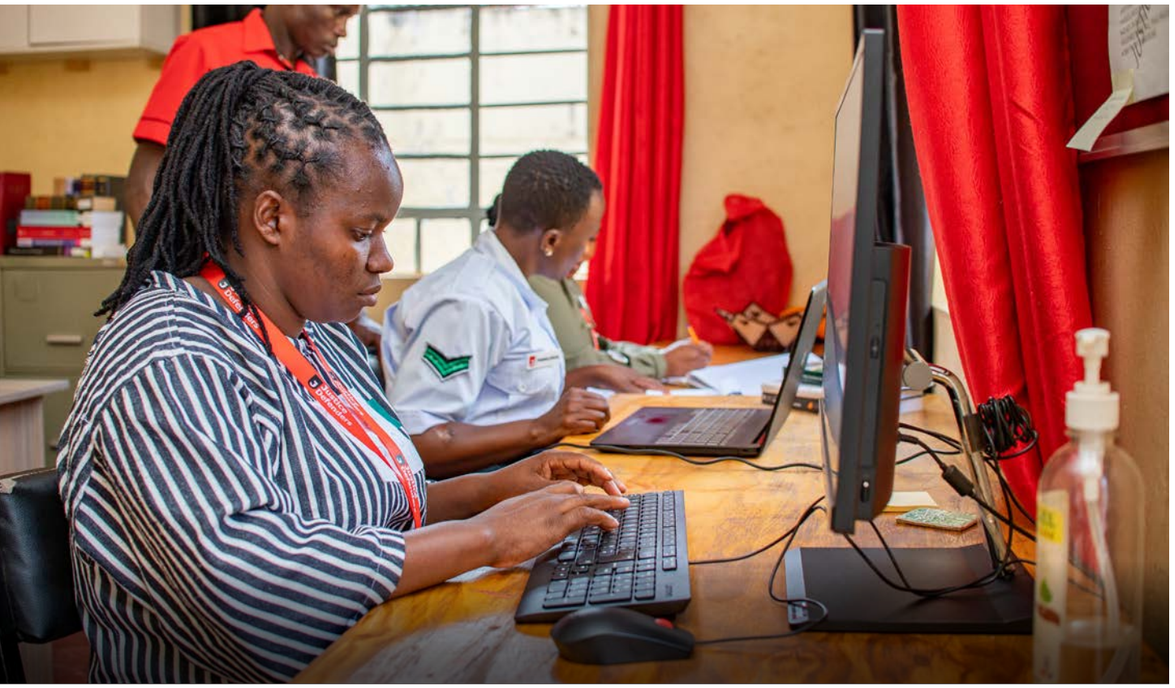
"I am glad that the knowledge I have freely learned through Justice Defenders is touching humanity out there, making an impact in jurisprudence

In July 2021, Justice Defenders paralegal Moses Dola lost his mother while serving a ten-year sentence at Kiambu Main Prison, Kenya. Moses was overwhelmed by the emotions that came with losing his mother while still in prison. In the hopes of attending the final farewell, he requested permission from the prison authorities to attend his mother's funeral, but was denied.

As the weight of the grief dawned on him in the months after the burial, Moses sought redress in the courts. In December 2022, Moses drafted Petition E 542 of 2022 to seek improved bereavement protocols for individuals while incarcerated.

On 23rd February 2024, the Hon. Judge Lawrence Mugambi ruled that persons in incarceration as well as those in pre-trial detention, have the right to attend burials of close family members unless there are compelling reasons for declining such permission. In his judgement, he added that the right to attend burials is anchored and rooted in the principle of human dignity. For many, grief and loss are overwhelming . The success of this petition ensures people in incarceration have their rights to grieve and have closure.

PARALEGAL DEVELOPMENT THROUGH LEGAL TRAINING



Laureen Ndolo updates our case management system online at the Thika Women Prison legal office, Kenya.

“ There are no words adequate to describe what I–what we all–learned from this experience. The challenges presented will encourage me to find more ways to further justice and to climb mountains one step at a time.

Over the past year, we have dedicated our efforts to radical integration, building bridges and forming partnerships in adversarial justice systems. We intensified our legal education initiatives, enhancing the capacities of our legal offices in prisons.

In Kenya, with the support of Jones Day and the National Institute for Trial Advocacy (NITA), we provided our paralegals with a week-long trial advocacy training, led by seasoned judges and prosecutors. This training improved paralegals' abilities to assist individuals through the trial process.

NITA's Executive Director, Wendy McCormack, expressed the profound impact of this experience on her and the motivation it provided to promote justice. In collaboration with Strathmore University, we launched a year-long, accredited paralegalism course tailored to Kenya's criminal justice needs, offering an affordable and comprehensive legal education.

COLLABORATING WITH NATIONAL AGENCIES

Our partnership with the National Agency for Legal Aid (NALA) in The Gambia, initiated in 2022, has deepened our influence in the criminal justice sector. By mid-2023, we set targeted objectives to support defenceless communities, ensuring they receive top-notch legal representation and timely support in The Gambia's upper courts. This collaboration is critical for fair trials, access to legal services, and the correction of injustices, profoundly benefiting families, prisons, courts, and the community at large by promoting justice and fairness.

» The signing of an MOU with the Justice Defenders marked a significant milestone in the criminal justice process in The Gambia. With the signing of the MOU, the execution of NALA's mandate has been significantly strengthened, thereby ensuring an effective and efficient access to justice for all. We are grateful for the collaboration between NALA and the Justice Defenders.

-Omar Susso, Deputy Executive Secretary NALA



OUR VALUES

01.

BRAVERY

We act boldly, moving forward to a preferred future where justice is accessible, reliable and best practised by those who need it most.



Musa Bah reading in his Janjangbureh Prison cell, The Gambia

From paralegal to legal trainee, 34-year-old Musa Bah exemplifies bravery. Inside and outside prison, he continues to use the legal knowledge he received while serving as a paralegal in Janjanbureh Prison to serve others.

In 2019, Musa found himself unjustly entangled in the law, coerced into a guilty plea without legal representation, leading to his wrongful conviction. While serving time, Musa transformed his ordeal into empowerment by training as a paralegal. This equipped him with the knowledge to understand and rectify the errors in his case and assist others in similar predicaments. Discovering the miscalculation in his release date marked his first victory. Upon his release, Musa now works as a legal trainee at Justice Defenders, he offers legal support to those unable to afford it, leveraging his lived experience and insights from navigating the Gambian criminal justice system. Musa stands as a beacon of hope and change, driven by a deep-seated passion to prevent the injustices he once faced.

Speaking on the power of legal education, he noted, "working with Justice Defenders has allowed me to step in and help those that need it most."

Musa looks forward to a future where he and others who have endured the challenges of the justice system become agents of transformation. Having spent three years and five months behind bars, Musa is now working towards a reality where justice is readily available, reliable, and fervently advocated for by those once pushed to the margins of society.

OUR VALUES

02.

SOLIDARITY

“We create bridges in justice systems. And we work for justice for everyone, without breaking fellowship with anyone.



Gilbert Wanami was a police officer, until he found himself in conflict with the law he once administered. He served 11 years in prison until his release in December 2020. This challenging period, however, paved the way for his educational journey and a renewed purpose. Gilbert reflects “My greatest fear after my conviction was a wasted life and destiny.”

In May 2019, while serving a sentence in Kamiti Prison, Gilbert started his law degree with the University of London. By 2022, with his degree in hand, Gilbert opened a new chapter, dedicating himself to leading and mentoring paralegals in Langata Women Prison and Kiambu Prison. His distinctive journey, from enforcing the law to experiencing its weight firsthand, grants him a rare and invaluable perspective. Now, armed with a deep understanding of legal principles, Gilbert is poised to effect meaningful change from an extraordinary vantage point.

“You feel you are working for a noble cause when you see an individual who was once discouraged getting released and smiling again.” Guiding a team of paralegals, Gilbert oversees the crafting of court submissions for those requiring legal assistance. At Langata Women’s Prison, his leadership has led to notable successes, including non-custodial releases and out-of-court settlements via Alternative Dispute Resolution (ADR) for women entangled in legal challenges.

Gilbert explains that this work is a true calling. “It has been wonderful. I continue to appreciate Justice Defenders for seeing my heart and enthusiasm to serve others. Giving me the privilege to study law is not something to be overlooked.”

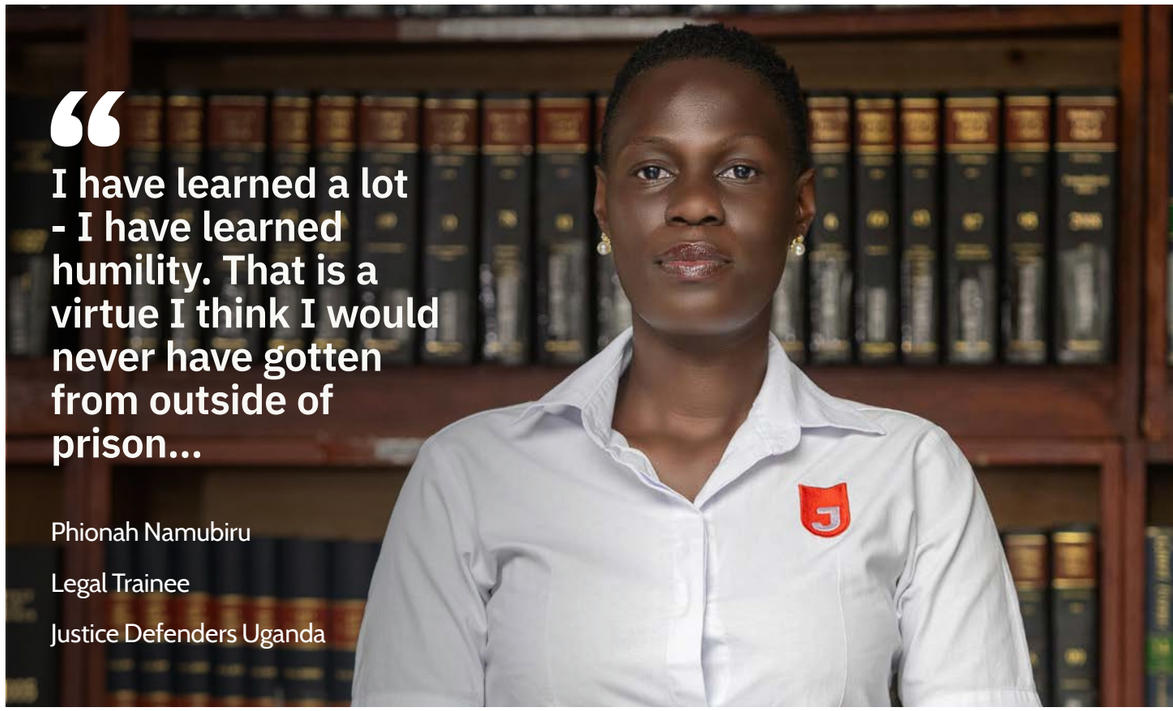
Gilbert is among ten who completed their law degree from University of London in 2022 adding to 39 to have previously graduated in 2019.

OUR VALUES

03.

HUMILITY

We're servants, sinners, and saints. Some of us are in prison. Some of us are free. We have very little to offer but everything to give.



Phionah Namubiru always dreamed of becoming a lawyer. But her path took an unexpected turn when she failed the pre-entry exam for law at Makerere University in Uganda. At 22, a guilty conviction led her to be sentenced to five years in prison. While serving her sentence, an unparalleled opportunity arose.

"I enrolled as a University of London student in 2019, and simultaneously, I took on the role of a paralegal working with Justice Defenders. This dual responsibility was both challenging and rewarding," she recalls. Her day-to-day responsibilities included assisting clients in finding guarantors for bail, ensuring they would continue to appear in court, and drafting crucial legal documents such as notices of appeal and affidavits.

For Phionah, prison built her character and taught her more than she imagined.

"I have learned a lot - I have learned humility. That is a virtue I think I would never have gotten from outside of prison," Phionah explains. "I have learned to be humble with people. That was not me before. I've learned how to treat people with respect. I've learned to be patient. I have learned to make money the better way. I've learned to work hard."

For many people in incarceration, life hangs in the balance. Women, often overlooked or subjected to discrimination, find a unique solace and hope in the advocacy of someone who not only grasps the intricacies of their case but empathises with their plight on a personal level. Phionah and her fellow paralegals have honed their focus on aiding women incarcerated for minor offences, advocating for alternatives like community service over imprisonment.

Now stepping into the world beyond prison walls as a legal trainee, Phionah's unwavering commitment and belief in the transformative power of the law is granting hundreds the opportunity for redemption and a fresh start.

OUR VALUES

04.

EXCELLENCE

We commit ourselves to delivering the highest quality defence to those who have the least.



From behind bars to the Bar. Hamisi Mzari's determination led him to become an advocate, inspired by his service to the hundreds of incarcerated persons on death row. Hamisi Mzari joined the Justice Defenders team as a volunteer in August 2014. He had provided informal legal services to incarcerated persons, but, keen to improve his legal knowledge he applied and gained entry into the University of London law degree programme.

Previously incarcerated, Hamisi attended classes in prison being the first to study inside the prison during the day and then leave in the evening. Despite being free, he received no preferential treatment. Reflecting on the programme he noted, ‘‘Study life was not easy, juggling between work, studies and family, and reintegration - having just been released from prison. It took a lot of sacrifices and balancing many priorities. This shaped me into the professional and family man I am.’’

Hamisi graduated in 2019 and this achievement propelled him to take his education a step further. He attended a bridging course, known as the pre- Kenya School of Law course at the Riara University to gain the local context of the law and then attended the Advocates Training Programme at the Kenya School of Law. Hamisi persevered despite numerous hurdles, and successfully completed his studies, achieving nine passes on his first attempt.

In November 2023, Hamisi was admitted to the Bar becoming a beacon of hope for those who doubted that a previously incarcerated person could become an advocate. Having experienced injustice firsthand, he recommitted himself to defending the defenceless and representing the accused.

‘‘The opportunity to address the court gives you an indescribable feeling. I'm reminded of when I was on the dock. Now I'm on the bench defending others in a court of law. It's a feeling of achievement and gratitude as I'm the product of so many supporters and the inspiration we get from the clients we defend.’’

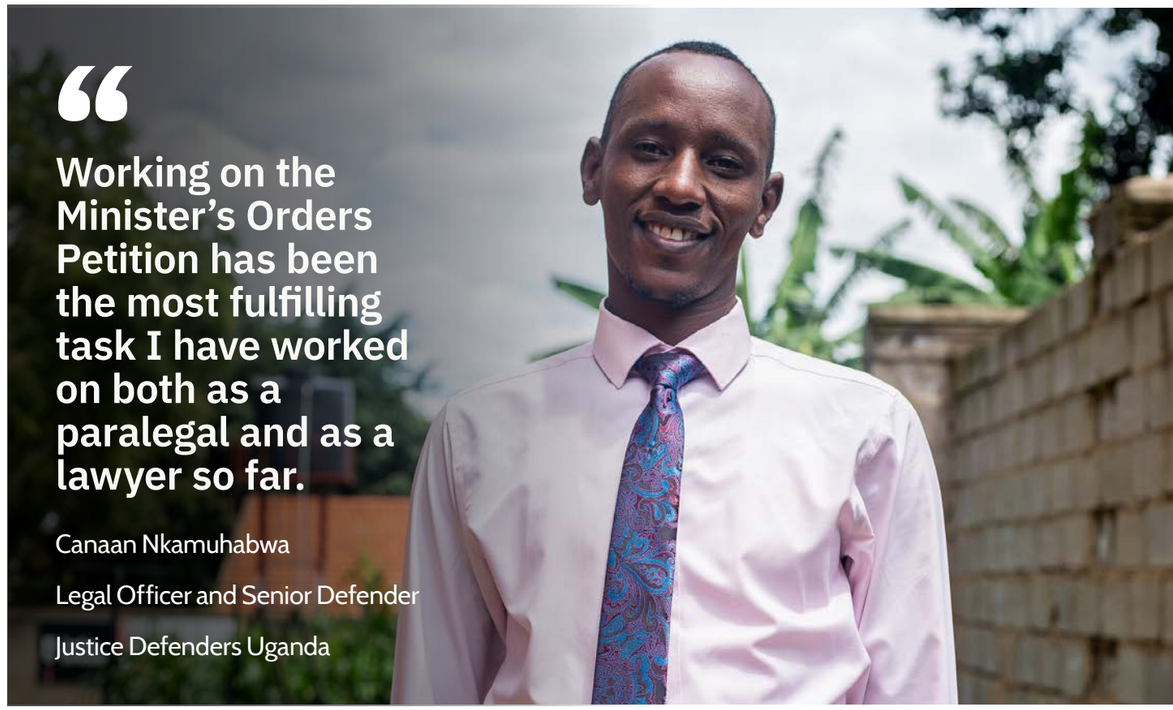
Hamisi leads a team of over 15 paralegals as a Senior Legal Officer in two of Kenya's busiest prisons. His experience and legal knowledge have enhanced operations within the legal offices, ensuring that many more individuals gain access to justice.

OUR VALUES

05.

INTEGRITY

We navigate the complexities of justice with unwavering honesty, transparency, and dedication to truth.



In 2017, Canaan Nkamuhabwa worked the protection detail of a high profile individual. One day while on duty, a confrontation turned violent. This led to his conviction. He was charged with murder and sentenced to death.

In 2019 while at Luzira Upper Prison, he joined the Justice Defenders University of London law degree programme. He also trained and served as a paralegal. Under his leadership, the paralegal team petitioned for the detention of juveniles at the Luzira Upper Prison, a maximum security prison. This led to the transfer of all the juveniles to juvenile detention facilities and the enactment of this policy.

Canaan was also able to successfully appeal against his conviction of murder, which was quashed at an appeal for self-defence and provocation. His charge was then reduced to manslaughter, and the sentence reduced to five years imprisonment, which he finished on 12 March 2022.

Canaan’s heart for those forgotten has spurred him on to drive more changes in the law. In 2022, after completing the law degree programme, Canaan and volunteer Charlotte Andrews-Briscoe petitioned the Parliament of Uganda over the indefinite detention of people who committed crimes when they were mentally ill. The petition’s success now means that 30 petitioners were medically examined to determine if they are fit for trial. 12 out of the 30 were found medically sound and released, while 8 now receive medical treatment instead of being committed to life behind bars.

Excelling from prisons to palaces, Canaan’s quest for justice for all is rooted in the identity of Justice Defenders, advancing our stance that those who are found guilty receive a fair sentence, and those who are innocent are released.

Justice Defenders | Annual Report 2023

OUR WORK WITH WOMEN AND CHILDREN

The law can be harsh and sometimes discriminatory against those on the margins of society. Around the world, people in defenceless communities cannot access justice and often don't get a fair hearing. Women are particularly at risk. Often victims of circumstance, whether it be poverty, gender-based violence or a lack of opportunities - many find themselves standing before the court with little to no legal knowledge to represent themselves. Once charged, the daunting possibility of being separated from their children looms large.

As Justice Defenders, we dream of a day where no one is punished or imprisoned without telling their side of the story. A notable example of success is the story of 20-year-old Loyce Njeri Wangechi. Fresh out of secondary school, Loyce faced arrest following a family disagreement that escalated into a physical altercation. Thanks to the support from our diligent paralegals, Loyce pursued the case's withdrawal through alternative dispute resolution (ADR), seeking to resolve the matter out of court. After seven months in prison, the case was withdrawn and she regained her freedom. Loyce is eager to move forward and embrace the promising future that lies ahead.

In addition to our work with women, we have dedicated time to providing legal services across numerous juvenile facilities, building strong relationships with institutions like the Kamiti Youth Correction and Training Center and the Machakos Children Remand Center in Kenya. Here, many juveniles participate in legal awareness sessions and consult with our advocate, Joan Naburuki, for legal guidance. Following evaluations, select cases have been adopted for representation, ensuring that these young individuals receive legal support for their cases.

Incarcerated woman with child and prison officer at Kaweeri Prison, Uganda.

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2023 IN PICTURES



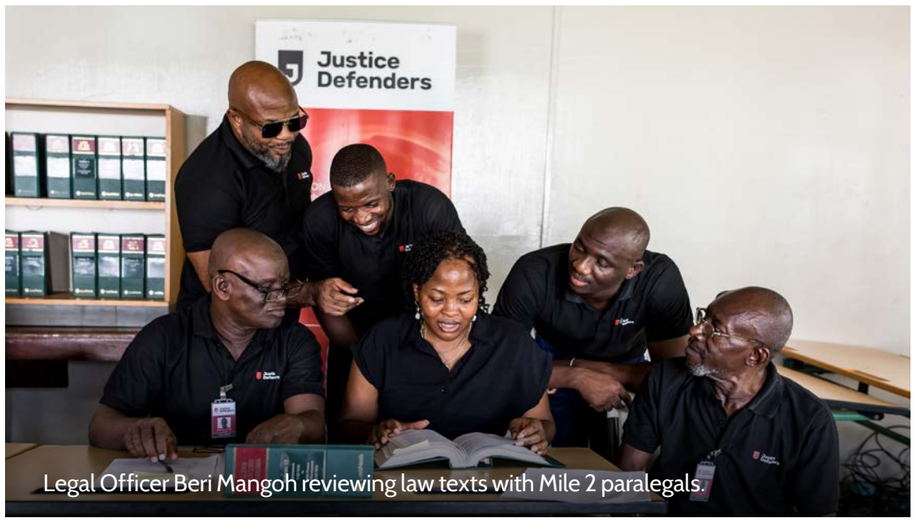
Musa Bah walks out of his ward in Janjangbureh Prison, after release.



Silvia Nabirye reunites with family after release.



Ret. Judge Ann Claire Williams leads plenary at NITA and Jones Day training in Naivasha Maximum Prison.



Legal Officer Beri Mangoh reviewing law texts with Mile 2 paralegals.



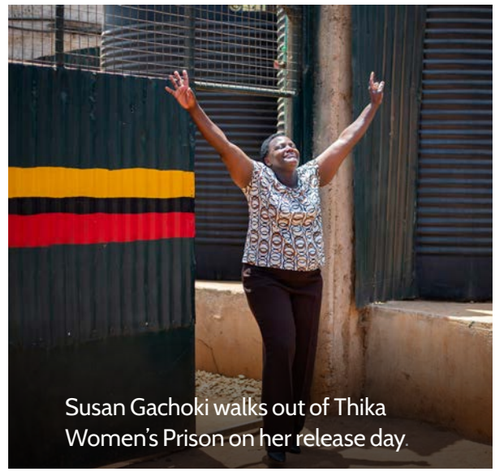
Celebrating paralegal Evaline Atimango as distinguished student at in the University of London studies



Susan Gachoki celebrates her release with Grace Maina, Joan Amati, and Laureen Ndolo.



Livingstone H. Wacha in the library at Luzira Upper Prison.



Susan Gachoki walks out of Thika Women's Prison on her release day.



Justice defenders Senior Legal Officer Hamisi Mzari attending a legal training

“We are hated by many and expected to hate each other. Instead, we try to grow in love for one another and those we serve. We believe we can each play a role in bringing justice to those on the margins of society and building fairer societies.

Thank you for standing in solidarity with us.

Thank you. Asante. Weebale. Jerefeff.

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Company number: 06260329
Charity number: 1121764

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Reference and administrative information

Company number	**06260329**
Charity number	1121764
Registered office	Bryden Johnson, 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA
Country of registration	England & Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Professor G Daly -Resigned 20th October 2023 Dr A Merriman MBE Mr D Hollow -Resigned 1st May 2024 Mr T Dighton -Resigned 22nd May 2024 Mr T Johnston -Resigned 22nd June 2023 Miss S Cook -Resigned 1st May 2024 Miss J Lintott-Appointed 1st May 2024 Prof L Franceschi-appointed 1st May 2024 Mr J Coulson-Appointed 23rd July 2024
Key management personnel	Alexander McLean – Chief Executive Officer Markus Hesse – Chief Operating Officer-Left 15th December 2023 Karen Saidi – Uganda Country Director-Left 1st July 2024 Miriam Wachira – Kenya Country Director-Left 30th June 2024 Peter Tibigambwa – Chief Operations Officer-Appointed 1st July 2024 Ruth Ouso – Director of Finance Tim Bisong – Gambia Country Director
Bankers	Coutts & Co 440 Strand, London, WC2R 0QS HSBC UK Commercial 28 Borough High St, London SE1 1YB
Auditor	Griffin Stone Moscrop & Co Chartered Accountants and Statutory Auditor
Patrons	Dame Linda Dobbs Lord Paul Boateng Jon Snow Rev'd Rose Hudson-Wilkin

Trustees' Annual Report and Auditor's Report

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a three-year renewable basis. New trustees are appointed after an interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

GOVERNING DOCUMENT

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. By the end of the reporting period 2023, the senior management team comprised Alexander McLean, Anthony Makumbi - interim COO, Matteo Cassini - Director of Growth, Miriam Wachira – Kenya Country Director, Karen Saidi – Uganda Country Director,Tim Bisong – Gambia Country Director. Ruth Ouso-Director of Finance. Jena Lee Nardella – Chief Development and Communications Officer(resigned in September 2023), Stephanie Starling – Chief of Staff, and Markus Hesse - interim COO transition from the organisation in December 2023. Shelley Thames - US Operations resigned in January 2024.

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).
The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing on the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by the inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising & communications, finance, HR and administration. Programme delivery is overseen in each of Uganda, Kenya and Gambia by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in-country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

- A bi-annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan (prevention)
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise (contingency).

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.
We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counselling services to all staff.
The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Justice Defenders for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (the 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 that period.

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 and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Griffin Stone Moscrop & Co was re-appointed as the charitable company's auditor and has expressed its willingness to continue in that capacity.

ACHIEVEMENTS AND PERFORMANCE

Financial Review

In the year ending 31 December 2023, the US charity became the parent of the group and is no longer consolidated under the UK charity. The accounts have been prepared and therefore, the figures included in the financial review below, in respect of the current year, reflect the position of the UK and the branches.

During 2023, Justice Defenders received income of £ 2,872,761 (2022: £ 1,646,457).
Of this £367,082 (2022: £ 229,405) is restricted and £ 2,505,679 (2022: £ 1,417,052) is unrestricted.
During the year expenditure was £2,615,902 (2022: £ 2,445,309) of which £372,979 (2022: £ 207,668) was spent from restricted funds and £2,242,923 (2022: £2,237,640) from unrestricted funds, leaving a reserves balance of £388,261 (2022: £131,403).

Reserves Policy

Justice Defenders has a reserves policy with the intention of ensuring that at any given time there are at least six months of operating costs covered. There will be a detailed review of the reserves policy for 2024 based on a strategy review and work plan for the coming financial periods.
As of 31 December 2023, Justice Defenders held unrestricted free reserves of £292,564 (2022: £ 29,808) and restricted reserves of £95,698 (2021: £101,595).

Remuneration policy

A comprehensive salary review was conducted and implemented in 2023, the next review is scheduled for 2026. The board may review salaries annually and recommends pay rises based on benchmarking against similar-sized charities and inflationary cost of living factors.
Every two years, a comprehensive benchmarking exercise is conducted using external consultants to ensure a suitable and robust salary structure for Justice Defenders.

Fundraising disclosures

Justice Defenders' approach to fundraising is largely focused on trusts and foundations and high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/ people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/

institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.

The trustees' annual report has been approved by the trustees and signed on their behalf by

Prof. L. Franceschi (Trustee)

Date: 26/9/2024

Janet Lintott

Miss. J. Lintott (Trustee)

Date: 23/9/2024

Independent Auditor's Report to the Members of Justice Defenders

OPINION

We have audited the financial statements of Justice Defenders UK entity and overseas branches for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the company Balance Sheets, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of overseas branches and UK company's affairs as at 31 December 2023, and of the organisation's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or

our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the UK entity and overseas branches their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the company, or
- returns adequate for our audit have not been received from branches not visited by us; or
- the company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

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



Robert Smith (Senior Statutory Auditor)

For and on behalf of

Griffin Stone Moscrop & Co

Chartered Accountants

Statutory Auditor

Date: 27/9/2024.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

				2023			2022
		Unrestricted	Restricted	**Total**	Unrestricted	Restricted	Total
	Note	£	£	**£**	£	£	£
Income from:							
Donations and legacies	3	2,501,745	367,082	**2,868,828**	1,415,070	229,405	1,644,475
Other income		3,934	-	3,934	1,982	-	1,982
Total income		2,505,679	367,082	**2,872,761**	1,417,052	229,405	1,646,457
Expenditure on:							
Raising funds	4a	190,287	-	**190,287**	160,494	-	160,494
Charitable activities	4a						
Legal Education		164,096	6,119	**170,215**	236,633	51,687	288,320
Legal Practice		1,565,696	365,640	**1,931,336**	1,582,288	136,058	1,718,346
Improving Prison Conditions		-	1,220	**1,220**	-	19,923	19,923
Promoting human rights in the justice system		322,844	-	**322,844**	258,225	-	258,225
Total expenditure		2,242,923	372,979	**2,615,902**	2,237,640	207,668	2,445,309
Net income / (expenditure) for the year	5	262,756	(5,897)	**256,859**	(820,588)	21,737	(798,852)
Transfers between funds				-	-	-	-
Net income / (expenditure) before other recognised gains and losses		262,756	(5,897)	**256,859**	(820,588)	21,737	(798,852)
Net movement in funds		262,756	(5,897)	**256,859**	(820,588)	21,737	(798,851)
Reconciliation of funds:							
Total funds brought forward		29,808	101,595	**131,403**	850,395	79,857	930,252
Total funds carried forward		292,564	95,698	**388,261**	29,808	101,595	131,403

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

BALANCE SHEET

Company no. 06260329

AS AT 31 DECEMBER 2023

			2023		2022
	Note	£	**£**	£	£
Fixed assets:					
Tangible assets	10		**85,652**		**73,531**
			85,652		73,531
Current assets:					
Debtors	11	**254,931**		50,044	
Cash at bank and in hand		**179,360**		119,872	
		434,291		169,916	
Liabilities:					
Creditors: amounts falling due within one year	12	(131,681)		(112,044)	
Net current assets			**302,610**		**57,872**
Total assets less current liabilities			**388,262**		131,403
The funds of the charity:	14a				
Restricted income funds			**95,697**		101,595
Unrestricted income funds:					
General funds		**292,564**		**29,808**	
Total unrestricted funds			**292,564**		29,808
			-		-
Total charity funds			**388,261**		**131,403**

Approved by the trustees and signed on their behalf by;

Trustee
Prof. L. Franceschi

Date: 26/9/2024

Janet Lintott

Trustee
Miss. J. Lintott

Date: 23/9/2024

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period	256,859	(798,852)
(as per the statement of financial activities)		
Depreciation charges	43,760	32,350
Loss / (Profit) on fixed asset disposals	-	827
(Increase) / Decrease in debtors	(204,887)	8,685
Increase in creditors	19,637	41,608
Net cash provided by operating activities	**115,369**	**(715,382)**

		2023		2022
	£	£	£	£
Cash flows from operating activities				
Net cash provided by operating activities		115,369		(715,382)
Cash flows from investing activities:				
Proceeds from the sale of fixed assets	-		359	
Net purchase of fixed assets	(55,881)		(45,607)	
Net cash (used in) investing activities		(55,881)		(45,248)
Change in cash and cash equivalents in the year		59,488		(760,630)
Cash and cash equivalents at the beginning of the year		119,872		880,502
Cash and cash equivalents at the end of the year		179,360		119,872

Analysis of cash and cash equivalents

	At 1 January 2023	Cash flows	Other changes	At 31 December 2023
	£	£	£	£
Cash at bank and in hand	119,872	59,488	-	179,360
Total cash and cash equivalents	119,872	59,488	-	179,360

Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA

1.b Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.
SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as branches for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya and The Gambia are in substance branches.
In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

1.c Public benefit entity

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

1.d Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.
Key judgments that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.e Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.
For grant income, entitlement has previously been assumed when the formal offer of funding is communicated in writing to the charity. The Trustees have taken a more prudent approach this year for multi-year grants and have decided no longer to reflect grants as receivable where no receipt has occurred in the year, as this reflects a more appropriate definition of entitlement under the Charities SORP.
Cash donations are recognised on receipt. Other donations are recognised once the Charity has

been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the

charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.f Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.
In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.
On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.g Interest receivable

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

1.h Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

1.i Expenditure and irrecoverable VAT

Expenditure, including project payments, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Expenditure is classified under the following activity headings:
Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives
Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.j Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.
Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.
Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Fundraising	8%
Legal Education	6%
Legal Training & Practice	73%
Advocacy costs	13%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.
Governance costs are the costs associated with the governance arrangements of the charity.
These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1.k Operating leases

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

1.l Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.
Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures and fittings	12.5% straight line
Computer equipment	30% straight line
Motor vehicles	25% straight line

1.m Debtors

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

1. n Cash at bank and in hand

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

1.o Creditors and provisions

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

1.p Financial instruments

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

1.q Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.
Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing

on the reporting end date. Gains and losses arising on translation are included in net income/ (expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

3. Income from donations and legacies

			2023			2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Individual donations	102,577	1,560	104,137	50,097	1,560	51,657
Corporates & Trusts	2,270,553	365,522	2,636,076	1,215,120	227,845	1,442,965
Gifts in kind	128,615	-	128,615	149,854	-	149,854
	2,501,745	367,082	2,868,828	1,415,070	229,405	1,644,476

Included within individual donations is an amount of £nil (2022: £nil) in respect of legacies.

4a Analysis of expenditure (current year)

		Charitable activities						
	Raising funds	Legal Education	Legal Practice	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	**2023 Total**	2022 Total
	£	£	£	£	£	£	£	**£**	£
Staff costs (Note 6)	68,046	56,599	598,405		178,418		194,425	**1,095,893**	970,000
Pro bono services		25,516	103,099					**128,615**	149,854
Programme Activities and Direct costs		42,884	679,699	1,220	46,456			**770,259**	868,943
Operational support	61,953					122,024	437,157	**621,134**	505,858
	129,999	124,998	1,381,203	1,220	224,875	122,024	631,583	**2,615,901**	2,494,655
Support costs	50,527	37,895	461,055		82,106	-	(631,583)		
Governance costs	9,762	7,321	89,077		15,863	(122,024)	-	()	
Total expenditure 2023	**190,287**	**170,215**	**1,931,336**	**1,220**	**322,844**	**-**	**-**	**2,615,901**	**2,494,655**
Total expenditure 2022	265,143	283,237	1,665,986	28,275	252,012	()	-	**2,494,655**	

4b Analysis of expenditure (prior year)

		Charitable activities						
	Raising funds	Legal Education	Legal Training & Practice	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	-	90,140	381,858	-	103,051	-	384,925	959,974	744,825
Pro bono services	-	77,492	30,583	-	-	34,279	7,500	149,854	148,789
Programme Activities and Direct costs	-	40,441	655,011	19,923	57,094	-	41,520	813,990	447,004
Operational support	98,079	-	-	-	-	264,134	159,278	521,492	489,916
	98,079	208,073	1,067,452	19,923	160,145	298,413	593,223	2,445,309	1,830,534
Support costs	41,526	53,390	433,052	-	65,255	-	(593,223)	-	
Governance costs	20,889	26,857	217,842	-	32,825	(298,413)	-	-	
Total Expenditure 2022	160,494	288,320	1,718,346	19,923	258,225	-	-	2,445,309	1,830,534

5. Net income for the year

This is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation	43,760	32,351
Profit on disposal of fixed assets	-	(827)
Auditor's remuneration (excluding VAT):		
Audit-Current year	9,000	9,000
Audit-prior year over accrual	-	-
Foreign exchange (losses)	(335,233)	140,882

6. Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	942,126	875,967
Redundancy and termination costs	30,000	-
Social security costs	55,111	55,120
Employer's contribution to defined contribution pension schemes	68,656	38,913
	1,095,893	970,000

There were £30,000 of settlement costs paid at the balance sheet date and no redundancy or termination costs accrued at the balance sheet date

One employee earned between £170,000 and £180,000 during the year (2022: one between £90,000 and £100,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £498,816 (2022: £480,922).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2022: £nil).
No trustees received expenses or payment for reimbursement of travel and subsistence costs totalling in the year (2022: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 56 (2022: 49).

8. Related party transactions

There were no loans made to the charity in the year (2022: £nil). There were no related party balances at the year end (2022: £nil)
Aggregate donations and other restricted income from Trustees were £2,400 (2022: £3,230).

9. Taxation

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

10. Tangible fixed assets

	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
At the start of the year	42,021	126,533	4,884	173,438
Additions in year	10,378	41,873	3629	55,881
Disposals in year	-	-	-	-
At the end of the year	52,399	168,406	8,513	229,319
Depreciation				
At the start of the year	26,200	68,823	4,884	99,907
Charge for the year	5,682	37,352	726	43,760
Eliminated on disposal	-	-	-	-
At the end of the year	26,200	106,175	5,610	143,667
Net book value				
At the end of the year	20,517	62,232	2,903	85,652
At the start of the year	15,821	57,710	-	73,531

All of the above assets are used for charitable purposes.

11. Debtors

	2023	2022
	£	**£**
Other debtors	**12,811**	**17,519**
Prepayments and accrued income	**37,621**	**32,525**
Amounts due from parent company	**204,499**	
	254,931	**50,044**

Included in accrued income are amounts due in more than one year of £nil (2022: £32,525)

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,979	23,557
Taxation and social security	78,524	13,819
Other creditors	1,893	2,552
Accruals	32,285	72,115
	131,681	112,044

13. a Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	85,652	-	85,652
Net current assets	206,912	95,698	302,609
Net assets at 31 December 2023	292,564	95,698	388,261

13.b Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	73,531	-	73,531
Net current assets	(43,723)	101,595	57,872
Net assets at 31 December 2022	29,808	101,595	131,403

14.a Movements in funds (current year)

	At 1 January 2023	Income & gains	Expenditure & losses	At 31 December 2023
	£	£	£	£
Restricted funds:				
Legal Education	6,119	-	(6,119)	-
Legal Practice	94,255	367,082	(365,640)	95,697
Improving Prison Conditions	1,220		(1220)	-
Total restricted funds	101,595	367,082	(372,979)	95,697
General funds	29,808	2,505,679	(2,242,923)	292,564
Total funds	131,403	2,872,761	(2,615,902)	388,261

14.b Movements in funds (prior year)

	At 1 January 2022	Income & gains	Expenditure & losses	At 31 December 2022
	£	£	£	£
Restricted funds:				
Legal Education	45,883	11,923	(51,687)	6,119
Legal Practice	14,391	215,922	(136,058)	94,255
Improving Prison Conditions	19,583	1,560	(19,923)	1,220
Total restricted funds	79,857	229,405	(207,668)	101,594
General funds	850,395	1,267,198	-2,087,785	29,808
Total funds	675,102	1,577,746	-1,517,548	131,402

Purposes of restricted funds

- Legal Education

To enable prisoners and prison staff to study law at the University of London by distance learning.

- Legal Training & Practice

To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.

- Improving Prison Conditions

To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.

- Promoting human rights in the justice system

To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

15. Operating Lease Commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows

2023	2022
£	£
44,875	NIL

16. Legal status of the charity

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

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JusticeDefenders

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Justice Defenders

JUSTICE DEFENDERS

England & Wales - Charity number 1121764

Accounts

Justice Defenders



ANNUAL REPORT

2022

Defenders of the defenceless

Regardless of who you are, where you've been, what you've done or what's been done to you,

WE WILL WELCOME YOU AND WE WILL DEFEND YOU.

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Front cover: Paralegals Hellen Nayiga (L) and Favor Kirabo (R) in consultation in Luzira Women's Prison.

INTRODUCTION



FROM OUR FOUNDER AND CEO

With solidarity, humility, and bravery, we say:

Regardless of who you are, where you've been, what you've done, or what's been done to you, we will welcome you and we will defend you, for free. We believe that everyone has the right to tell their side of the story before being convicted of a crime or punished.

In 2022, through both hardship and triumph, we have grown together as unlikely allies working with a common cause in adversarial justice systems.

Through public interest litigation, our defenders have secured two changes to the law that will benefit the whole of Kenya's population. Now, defendants with mental health conditions will receive treatment rather than indefinite imprisonment. People charged with sexual offences will receive proportionate sentences.

We've established new partnerships with Kenyan and Ugandan universities to begin offering fully accredited qualifications in paralegalism and legal studies.

In the United States, we have been listening deeply to the stories of people in prison, from prison, and from the broader community who have been asking to join our community. I have learned a great deal from teaching a class on social justice to men and women in prison in Iowa, while a visiting professor at Grinnell College.

In Kenya, we've opened Makadara Legal Office, our first legal office located in the community, outside of prison. We've also celebrated our first full year of work in The Gambia. We've expanded to all three prisons in the country and police officers are saying, "we, too, want to be a part of this." We hope to design a programme together that best serves detainees.

This year, we celebrated 18 students who've completed University of London law degrees. They follow in Mandela's footsteps, advocating for change and defending the defenceless from behind prison walls.

Thank you for the vital part you play in our work. We could not do it without you. We look forward to journeying hand in hand with you into 2023 and beyond. We are stronger together!

Alexander McLean



Paralegal Pamela Nyanje Indiatsi and Alexander McLean celebrate with Officer Emily Mudei on the day of Pamela's release. Naivasha Women Prison, July 2022.

2022 AT A GLANCE

27,600+
clients served

11,250+
clients released

317
active paralegals

35
legal offices

18
University of London graduates

28%
of staff have lived experience of incarceration

£5.1m
income raised

OUR WORK



We train paralegals and lawyers within defenceless communities to provide legal services for themselves and others.

Because everyone deserves a fair hearing.

Founded in 2007, Justice Defenders is a movement from all walks of life, working in 34 prisons and one community legal office across three African countries. We are a community of incarcerated people, prison officers, lawyers, judges, and allies. Unlikely companions, working together for justice.

Some things can only be seen through eyes that have cried. So we work within defenceless communities to offer world-class law degrees, paralegal training, and free quality legal services to those without.

Our work not only helps ensure everyone has access to a fair hearing and reduces congestion in overflowing prisons but reforms the criminal justice system. We position our paralegals to influence the practice of the law through lived experience. Through strategic public interest litigation, we're driving systems-change to benefit generations to come.

Livingstone Wacha working with Walter Obong at Luzira Upper Prison.

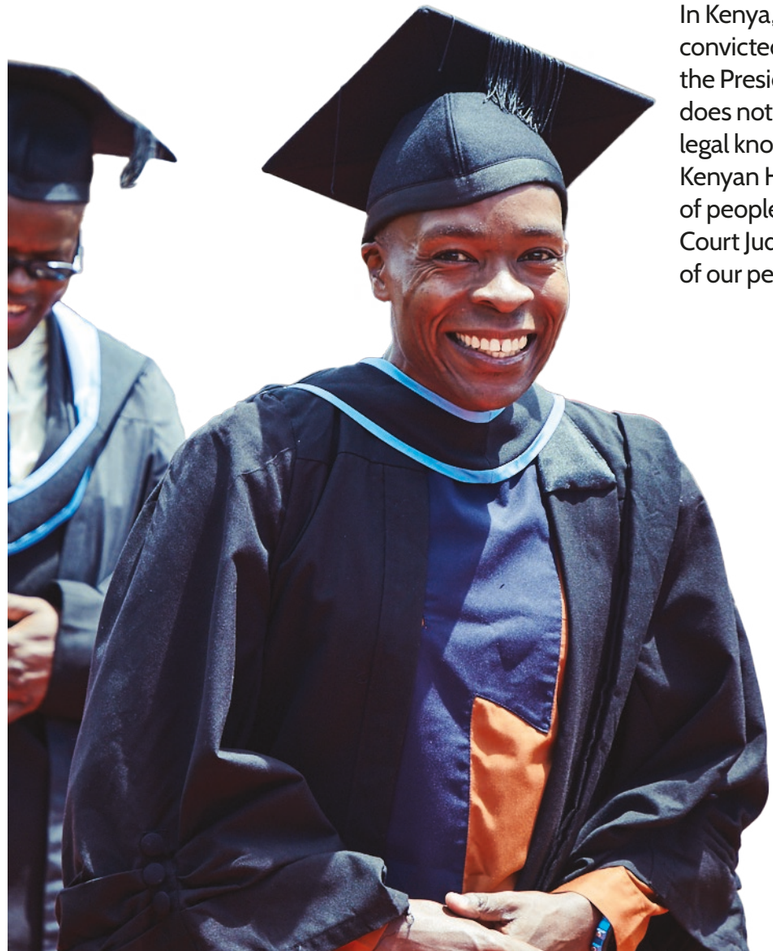
LIFE-CHANGING IMPACT

PREVENTING INDEFINITE INCARCERATION

» IN MANY COUNTRIES, SUSPECTS ARE DETAINED IN PRISON ALMOST AUTOMATICALLY ONCE THEY ARE ARRESTED. WHATEVER THE OFFENCE.

Some, yes, are guilty. Many are poor, vulnerable, and unjustly targeted. Regardless, lives are lost waiting for justice to arrive.

In Kenya, people with mental health problems convicted of a crime have been incarcerated at the President's pleasure; meaning the defendant does not have a defined sentence. Armed with legal knowledge, our paralegals petitioned the Kenyan High Court, challenging the treatment of people with mental illness. In February, High Court Judge Justice Anthony Mrima ruled in favour of our petition.



Isaac Ndegwa Kimaru, one of the petitioners who successfully reformed a law sentencing people with mental health conditions to indefinite incarceration in Kenya.

If we get sentencing wrong, then I don't think we're able to get anything else right. So I'm behind Justice Defenders one hundred per cent – in the mental health issues and your petitions, those petitions are groundbreaking.

Hon. AbdulQadir Lorot
Chief Magistrate and Chair of the Court Users Committee at the National Council Administration of Justice, Kenya

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SECURING PROPORTIONATE SENTENCING

WE AREN'T NAIVE ABOUT THE CRIMES PEOPLE HAVE COMMITTED. WE'RE SUPPORTING THE JUDICIARY TO FOLLOW DUE PROCESS.

Ensuring that each defendant can effectively engage at their hearing and that judges are able to decide just sentences.

Mandatory minimum sentences for sexual offences in Kenya meant judges had no power for discretion when sentencing. Through our paralegals' work to reform the criminal justice system, judges will now be able to use their discretion to sentence people convicted of sexual offences. Sentences can now be proportional, fair and offer the best opportunity for rehabilitation.



Peter Mutindi at Thika Main Prison celebrating his fellow paralegal's release.

“Together we are ensuring that those who are guilty are taken through the entire justice system in a just, procedural and fair way. Most importantly, together we help ensure that no innocent party has been convicted for an offence he did not commit.

Hon. Valerie Emelda Adhiambo
Magistrate in Kenya

UNITING UNLIKELY ALLIES FOR DIGITAL JUSTICE

WHEN WE REMOVE OUR BIAS AGAINST IMPOVERISHED AND INCARCERATED PEOPLE WE SEE UNTAPPED POTENTIAL BEHIND PRISON WALLS.



We see leadership skills in the prison staff room; determination hidden on death row; and the power of justice defenders within every defenceless community.

In 2022, we facilitated 43,100 virtual court attendances. This wouldn’t be possible without the unlikely allies within our community, the judiciary and prison services standing with us. Helping us to implement digital forms of justice throughout and beyond the Covid-19 pandemic. By bringing paralegals – both incarcerated people and prison officers – together with prosecutors, the police, judges, experienced lawyers, and academics, we’re creating remarkable possibilities for good.

Paralegals Hellen Nayiga, Officer Aminah Niagaga and Favour Kirabo in Luzira Women’s Prison, Uganda.

“With this legal training, the relationship has now changed in the sense that we have to work hand in hand. Both groups cannot work in isolation. They [prison officers] need our support in as much as we need their help for clients’ cases... It is really smooth because we all have a common goal.

Paralegal Hellen Nayiga
Luzira Women’s Prison, Uganda

SPOTLIGHT ON OUR VALUES

BRAVERY

We courageously act for a new and better world.

We seek to do what hasn’t been done before, or that which we haven’t done before. We intentionally reach into the painful lives of others, from the frailty inside ourselves, to offer a helping hand. We act bravely, take risks, and move forward to a preferred future. One where justice is accessible, reliable, and can be practised best by those who need it most.



“After spending 4,075 days in prison, I knew we needed to create true change. And we’ve done it.

Isaac Ndegwa Kimaru
Formerly incarcerated University of London law graduate, petitioner, and now Justice Defenders Legal Officer.

Isaac Ndegwa Kimaru

AUDACIOUS INNOVATION

EXPANSION OUTSIDE OF PRISONS

WE ARE WORKING TOWARDS A POSTURE OF RADICAL INCLUSION TO ENSURE THAT THE DEFENCELESS BECOME THE DEFENDERS.



Some of the Makadara Legal Office team.

Our work intentionally includes those who would consider themselves – or may be considered by others – to be outsiders, marginalised, or in conflict with the law. If these defenders can be unleashed within the justice system, they can serve the community and strengthen the system, ensuring a fair hearing for all.

In Nairobi, we opened Makadara Legal Office. Under the leadership of qualified advocates, formerly incarcerated paralegals prepare clients for self-representation and draft and file court submissions. Ensuring people not only released on bail have access to quality, free legal services, but anyone with a criminal justice need in the whole of Nairobi. Provided by the people who understand justice best.

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WORKING WITH THE POLICE AND JUDICIARY

WHO WOULD IMAGINE PRISON OFFICERS GOING TO COURT TO ADVOCATE FOR INCARCERATED PEOPLE AND WIN THEM THEIR FREEDOM?

Or police officers providing legal services to people who have gotten on the wrong side of the law? While we focus our work on the criminal justice system, we're not doing this work alone.

Now formally registered in The Gambia, we've expanded into every prison in the country. At the invitation of the judiciary, we've established a legal office in the court building in the capital Banjul to facilitate a smoother judicial journey for defendants. At police stations, we found that many civil matters were treated as criminal matters. Because many defendants lack knowledge of the law, many entered a guilty plea. Fortunately, having heard the impact of our work, the Assistant Inspector General of Police reached out to us to work in partnership. We hope to design a programme together that best serves detainees.



Assistant Inspector General of Police Ebrima Bah giving Hadim Touray his paralegal certificate.

“Seeing officers and inmates working together to serve their community is a real example of social cohesion and dedication.

Dr. Saikou K. Gasssama
Executive Secretary of National Human Rights Commission, The Gambia

OFFERING ACCREDITED PARALEGAL QUALIFICATIONS

»THE EDUCATION OFFERED TO PEOPLE IN PRISON SHOULD BE OF A SIMILAR STANDARD TO THAT OFFERED TO THOSE WHO MAKE LAWS AND SEND PEOPLE TO PRISON.

Because ultimately we want to move our defenders from those who’ve been in conflict with the law to the ones making and implementing it.

We have a total of 59 graduates from the University of London Law degree course. Now, we’re further democratising access to higher legal education. To improve the quality of our legal services, we’ve partnered with local universities to offer accredited qualifications in paralegalism. In October, we welcomed the first cohort of 40 students who enrolled in a year-long course in paralegal studies delivered by Justice Defenders, in partnership with Strathmore University in Kenya.



Paralegals Francis Munyao and James Kuria Kimani in our legal office at Thika Main Prison.

“By empowering the accused persons, it makes the work of the prosecution very easy because these people get to know of their rights and they’re able to articulate their issues and appreciate that the system is really not punishing them, but just providing them an opportunity to correct the wrong they might have committed.

Jacqueline Njagi
Assistant Director of Public Prosecution and Head of Sexual and Gender Based Violence Division, Kenya

REFRAMING DEFENCELESS COMMUNITIES

WE ARE DEMONSTRATING A RADICAL MODEL OF COMMUNITY BUILDING AND URGENT CHANGE WITHIN THE CRIMINAL JUSTICE SYSTEM.

Our approach is people-centred, affordable, adaptable, collaborative, and sustainable. It provides the most vulnerable with the protection of the law. It reframes ‘defenceless communities’ as defenders, advising on criminal law, and helping shape the law to come. It is relieving pressure in the criminal justice system where it is most felt, whilst strengthening society as a whole.

93% of clients ‘agreed’ or ‘strongly agreed’ that the legal support they received allowed the court to give them a fairer hearing, in comparison to if they had received no legal support. **Independent evaluation of Justice Defenders’ Legal Education Programme by Justice Studio in July 2021.**



Paralegal Ann Nyambura at our legal office in Naivasha Women Prison, Kenya.

OUR GROWING COMMUNITY

SIGNIFICANT INVESTMENTS

Sizeable multiple-year commitments from our closest supporters, coupled with an investment from MacKenzie Scott, meant our income more than doubled from the previous year. These gifts have made us bolder; we reject the old proverb that beggars can't be choosers. People in conflict with the law deserve excellent legal services and training. Together with our supporters, we want to see them become the ones making and implementing the law. Lawyers, judges, academics, business people, and politicians. That's why we're advancing our model and moving towards an identity of a law firm and legal college, focused on excellence while working with humility, bravery and solidarity.

KEY HIRES

In 2022, alongside training 325 paralegals* we focused on strengthening our operations to support our talented legal team to flourish. We welcomed a Chief Development and Communications Officer and three directors to lead our HR, Finance and IT functions. With new defenders bringing broad expertise and experience, our departments will support us as we expand the delivery of our legal services.

EXPANDING OUR UNLIKELY COMMUNITY

We are delivering world-class legal practice with, from, and for defenceless communities inside and outside prisons. Whilst we focus our work on the criminal justice system, we're not doing this work alone. It's important that governments, civil society, and businesses work together to implement lasting solutions to deliver justice and ensure inclusive participation at all times. Serving together and calling out the potential in each other to contribute to change, hope, and peace in our environment.

Forbes CBS CNN PBS The Economist BBC

*To ensure a high quality of service, even after our paralegals are released, we regularly train new and existing paralegals. At the end of 2022 we had 317 active paralegals.

COMMUNITY SNAPSHOTS


1.


2.


3.



4.


5.



6.

1. After giving a talk on the power of justice at the University of Iowa alongside the Chief Justice of Kenya Martha Koome, Justice Defenders CEO Alexander McLean meets with some of the members of the delegation from the Kenyan judiciary.
2. Justice Defenders Legal Officer William Okumu (far left) and Country Director Miriam Wachira (far right) speak at the African Seminar on the Abolition of the Death Penalty and meet with alumni Susan Kigula and Peter Ouko.
3. Justice Defenders Advocate and CBS journalist Anderson Cooper with Kenya Country Director Miriam Wachira.
4. Uganda Country Director Karen Saidi (far right) at a panel discussion at Future Lawyer Week Africa conference.
5. Some of Justice Defenders' community of Advocates connect at a dinner in New York.
6. The Gambia Country Director Tim Bisong, Secretary General of Commonwealth Magistrates & Judges Association Karen Brewer, and paralegal Sheriff Jallow.

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SPOTLIGHT ON OUR VALUES

SOLIDARITY

We're building bridges in adversarial justice systems.

We are intentionally inclusive, reaching towards those who are most often silent, excluded, or powerless. We work with those whom others would ignore or avoid. We value radical kinship, within our community and in partnership with other agencies. We are seeking allies out of adversaries, who will drive us forward with the hope of a better future, without being limited by our past.

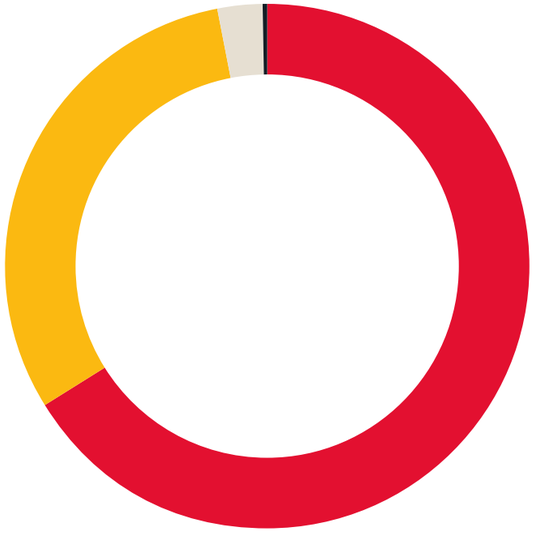
"When I just joined Uganda Prison Service, I thought my work would only be limited to holding the gun, but with Justice Defenders' work, I am now able to guide inmates in their legal matters.

Daniel Emuget
Paralegal prison officer at Luzira Upper Prison

On the day of his release, Patrick Mokoha hands over a client's case to Ismail Mutebi while Daniel celebrates.

FINANCIALS

Our income



Amount raised: £5,108,399

- Individual donations: £3,389,348
- Corporate and trusts: £1,566,293
- Gifts in kind: £149,854
- Interest received: £2,903

Our investments



- Programmes: £2,229,509 (89%)
- Raising funds: £265,143 (11%)

Platinum Transparency 2022 Candid.

THE GRINNELL PRIZE GRINNELL COLLEGE

وايز WISE مؤسسة قطر Qatar Foundation WISE Awards

OUR BOARDS OF TRUSTEES

Justice Defenders is governed by a board of trustees, who make sure the organisation is transparent, accountable and stays on track to achieve its goals.

Our 2022 board members:

US

Toby Brown
Purdey Castle
Trevor Dighton
James Holt
Rich Hoops
Alexander McLean

UK

Sally Cook
George Daly
Trevor Dighton
David Hollow
Tim Johnston
Anne Merriman

KENYA

Luis Franceschi
Pauline Skaper

SPOTLIGHT ON OUR VALUES

HUMILITY

We're servants, sinners, and saints.

We aspire to be servant lawyers. We recognise that the law can help us gain power, status, and wealth. But we choose to give away some of those things, so we may step towards those on the margins of society. Some of us are in prison. Some of us are free. We are unlikely companions; we are a band of misfits. We have very little to offer but everything to give.



"I've attained my bachelor's degree in law and with this degree, I've managed to transform lives. It's one of those things that made me validate myself. To know, I can become better, I can go somewhere even after all of this.

Phionah Namubiru
University of London graduate and paralegal

Phoinah Namubiru

STRONGER TOGETHER

Thank you for standing in solidarity with us.

We are on a mission to help one million defenceless people in conflict with the law get a fair hearing by 2030.

Your support is vital in helping us to deliver world-class legal practice with, from, and for defenceless communities inside and outside of prison.

Thank you. Asante. Weebale. Jerefeff.

Designed with Thoughtcraft

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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Reference and administrative information

Company number	**06260329**
Charity number	1121764
Registered office	Bryden Johnson, 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA
Country of registration	England & Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Professor G Daly Dr A Merriman MBE Mr D Hollow Mr T Dighton Mr J Holt Mr T Johnston Miss S Cook
Key management personnel	Alexander McLean — Chief Executive Officer Markus Hesse — Chief Operating Officer Karen Saidi — Uganda Country Director Miriam Wachira — Kenya Country Director
Bankers	Coutts & Co 440 Strand, London, WC2R 0QS HSBC UK Commercial 28 Borough High St, London SE1 1YB
Auditor	Griffin Stone Moscrop & Co Chartered Accountants and Statutory Auditor
Patrons	Dame Linda Dobbs Lord David Ramsbotham Lord Paul Boateng Jon Snow Lord Rowan Williams Rev'd Rose Hudson-Wilkin

Trustees' Annual Report and Auditor's Report

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a three year renewable basis. New trustees are appointed after an interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

GOVERNING DOCUMENT

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. By the end of the reporting period 2022, the senior management team comprised Alexander McLean, Stephanie Starling – Chief of Staff, Markus Hesse - interim COO, Matteo Cassini - Director of Growth, Miriam Wachira – Kenya Country Director, Karen Saidi – Uganda Country Director, Shelley Thames - US Operations. Jena Lee Nardella – Chief Development and Communications Officer

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing on the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by the inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising & communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in-country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

- A bi-annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan (prevention)
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise (contingency).

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counseling services to all staff.

The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Justice Defenders for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (the 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 that period.

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 and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Griffin Stone Moscrop & Co was re-appointed as the charitable company's auditor and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees and signed on their behalf by



Mr. D. Hollow (Trustee)

Date: 21 July 2023



Mr. T Dighton (Trustee)

Date: 21 July 2023

ACHIEVEMENTS AND PERFORMANCE

Financial Review

In the year ending 31 December 2022 consolidated accounts have been prepared and therefore, the figures included in the financial review below, in respect of the current year, reflect the group position.

During 2022, Justice Defenders received income of £ 5,108,399 (2021: £ 2,454,575).

Of this £ 375,280 (2021: £ 383,853) is restricted and £ 4,733,119 (2021: £ 2,070,722) is unrestricted.

During the year expenditure was £ 2,494,652 (2021: £ 1,830,533) of which £384,759 (2021: £ 361,989) was spent from restricted funds and £ 2,109,893 (2021: £1,468,544) from unrestricted funds, leaving a reserves balance of £3,973,088 (2021: £1,359,341).

Reserves Policy

Justice Defenders has a reserves policy with the intention of ensuring that at any given time there are at least six months of operating costs covered. There is a planned full and detailed review of the reserves policy for 2023 based on the current strategy and work plan for the coming financial periods.

As at 31 December 2022, Justice Defenders held unrestricted free reserves of £ 3,775,700 (2021: £ 1,152,474) and restricted reserves of £ 197,388 (2021: £206,867) in addition to the fixed assets. It is noted that the balance of unrestricted reserves as at 31 December 2022 exceeds the upper target reserve figure. This is largely on account of a large one off donation received in JD USA in the year that it is intended will be used over the next three years, to continue to support the growth and development of the organization and to facilitate planned innovation and development of the programmatic opportunities for the organization as a whole.

Remuneration policy

A remuneration committee (which is a sub-committee of the board) reviews the salaries annually and recommends pay rises considering benchmarking of other charities of similar size and focus as well as the inflationary cost of living factors. Every two years, a full benchmarking exercise was completed using external consultants to ensure that Justice Defenders has a suitable and robust salary structure across all. Following the last full review of these policies in 2020, a new review is underway at the start of 2023 and at such time as recommendations are made and a report made available these will be reviewed and implemented across the teams as applicable.

Fundraising disclosures

Justice Defenders' approach to fundraising is largely focused on trusts and foundations and high net worth individuals, some institutional funders and corporate donations totaling around 150 – 200 organisations / people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.

Independent Auditor's Report to the Members of Justice Defenders

OPINION

We have audited the financial statements of Justice Defenders (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the Group Statement of Financial Activities, the Group and company Balance Sheets, the Group Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent company's affairs as at 31 December 2022, and of the group's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent

company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or
- returns adequate for our audit have not been received from branches not visited by us; or

- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We enquired of management and the finance, audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

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

Robert Smith (Senior Statutory Auditor)



For and on behalf of

Griffin Stone Moscrop & Co

Chartered Accountants

Statutory Auditor

Date: 4th August 2023

Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	3	4,730,216	375,280	5,105,496	2,069,531	383,853	2,453,384
Other income		2,903	-	2,903	1,191	-	1,191
Total income		4,733,119	375,280	5,108,399	2,070,722	383,853	2,454,575
Expenditure on:							
Charitable activities:	4a	265,143	-	265,143	233,449	-	233,449
	4a						
Legal Education		249,991	33,246	283,237	309,099	65,737	374,836
Legal Practice		1,417,790	248,195	1,665,985	637,491	294,570	932,061
Improving Prison Conditions		8,352	19,923	28,275	6,866	1,682	8,548
Promoting human rights in the justice system		168,617	83,395	252,012	267,686	-	267,686
Covid Response		-	-	-	13,953	-	13,953
Total expenditure		2,109,893	384,759	2,494,652	1,468,544	361,989	1,830,533
Net income / (expenditure) for the year	5	2,623,226	(9,479)	2,613,747	602,178	21,864	624,042
Transfers between funds				-	-	-	-
Net movement in funds		2,623,226	(9,479)	2,613,747	602,178	21,864	624,042
Reconciliation of funds:							
Total funds brought forward		1,152,474	206,867	1,359,341	550,296	185,003	735,299
Total funds carried forward		3,775,700	197,388	3,973,088	1,152,474	206,867	1,359,341

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

Consolidated Balance Sheet

Company no. 06260329

AS AT 31 DECEMBER 2022

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets:					
Tangible assets	10	73,531	61,462	73,531	61,462
		73,531	61,462	73,531	61,462
Current assets:					
Debtors	11	159,045	158,580	50,044	58,729
Cash at bank and in hand		3,869,137	1,219,591	119,872	880,502
		4,028,182	1,378,171	169,916	939,231
Liabilities:					
Creditors: amounts falling due within one year	12	(128,625)	(80,292)	(112,044)	(70,440)
Net current assets		3,899,557	1,297,879	57,872	868,791
Total assets less current liabilities		3,973,088	1,359,341	131,403	930,253
The funds of the charity:	14a				
Restricted income funds		197,388	206,867	101,595	79,857
Unrestricted income funds:					
General funds		3,775,700	1,152,473	29,808	850,395
Total unrestricted funds		3,775,700	1,152,473	29,808	850,395
Total charity funds		3,973,088	1,359,341	131,403	930,253

Approved by the trustees and signed on their behalf by;

David Hollow

Trustee

Mr. D Hollow

Date: 21 July 2023

Trevor Dighton

Trustee

Mr. T Dighton

Date: 21 July 2023

Consolidated Statement of Cash Flows

FOR THE YEAR ENDED 31 DECEMBER 2022

Reconciliation of net income to net cash flow from operating activities

	2,022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	2,613,747	624,041
Depreciation charges	32,350	25,109
Loss / (Profit) on fixed asset disposals	827	(698)
(Increase) / Decrease in debtors	(464)	(122,958)
Increase / (decrease) in creditors	48,333	40,526
Net cash provided by operating activities	2,694,793	566,020

	2022		2021	
	£	**£**	£	£
Cash flows from operating activities				
Net cash provided by operating activities		2,694,793		566,020
Cash flows from investing activities:				
Proceeds from the sale of fixed assets	359		736	
Net purchase of fixed assets	(45,607)		(60,435)	
Net cash (used in) investing activities		(45,248)		(59,699)
Change in cash and cash equivalents in the year		2,649,545		506,321
Cash and cash equivalents at the beginning of the year		1,219,592		713,271
Cash and cash equivalents at the end of the year		3,869,137		1,219,592

Analysis of cash and cash equivalents

	At 1 January 2022	Cash flows	Other changes	At 31 December 2022
	£	£	£	£
Cash at bank and in hand	1,219,592	2,649,545	-	3,869,137
Total cash and cash equivalents	1,219,592	2,649,545	-	**3,869,137**

Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA

1.b Basis of preparation

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

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya are in substance branches and the US is a subsidiary.

These financial statements present the consolidated results of Justice Defenders including Justice Defenders (USA), a 501(c)(3) nonprofit organisation registered in the USA. Justice Defenders is the sole member of Justice Defenders (USA). The majority of the directors of Justice Defenders (USA) are independent of Justice Defenders, who make independent decisions within their discretion as to what monies are granted to Justice Defenders, each of which grants are subject to grant agreements.

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

1.c Public benefit entity

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

1.d Going concern

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

Key judgments that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

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

1.e Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

For grant income, entitlement has previously been assumed when the formal offer of funding is communicated in writing to the charity. The Trustees have taken a more prudent approach this year for multi-year grants and have decided no longer to reflect grants as receivable where no receipt has occurred in the year, as this reflects a more appropriate definition of entitlement under the Charities SORP.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.f Donations of gifts, services and facilities

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

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

corresponding amount is then recognised in expenditure in the period of receipt.

1.g Interest receivable

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

1.h Fund accounting

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

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

1.i Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives
- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs

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

1.j Allocation of support costs

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

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

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

- Fundraising 11%
- Legal Education 9%
- Legal Training & Practice 68%
- Improving Prison Conditions 1%
- Advocacy costs 11%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.

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

1.k Operating leases

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

1.l Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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

- Fixtures and fittings 12.5% straight line
- Computer equipment 30% straight line
- Motor vehicles 25% straight line

1.m Debtors

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

1. n Cash at bank and in hand

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

1.o Creditors and provisions

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

1.p Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1, q Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and

liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/ (expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

3 Income from donations and legacies

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Individual donations	3,371,989	17,359	3,389,348	1,542,465	1,991	1,544,456
Corporates & Trusts	1,208,373	357,920	1,566,293	378,277	381,861	760,138
Gifts in kind	149,854	-	149,854	148,789	-	148,789
	4,730,216	375,280	5,105,496	2,069,531	383,852	2,453,383

Included within individual donations is an amount of £nil (2021: £9,486) in respect of legacies.

4a Analysis of expenditure (current year)

		Charitable activities							
	Raising funds	Legal Education	Legal Practice	Covid Response	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	66,144	90,140	357,533	-	-	103,051	-	353,131	970,000	744,825
Pro bono services	-	77,492	30,583	-	-	-	34,279	7,500	149,854	148,789
Programme Activities and Direct costs	-	40,441	709,965		19,923	57,094	-	41,520	868,943	447,004
Operational support	107,132	-	-	-	-	-	268,820	129,906	505,858	489,916
	173,276	208,073	1,098,081	-	19,923	160,145	303,099	532,056	2,494,655	1,830,534
Support costs	58,526	47,885	361,798	-	5,321	58,526	-	-532,056	-	
Governance costs	33,341	27,279	206,107	-	3,031	33,341	-303,099	-	-	
Total expenditure 2022	**265,143**	**283,237**	**1,665,985**	**-**	**28,275**	**252,012**			2,494,655	**1,830,534**
Total expenditure 2021	233,449	374,836	932,061	13,953	8,548	267,686	()	-	1,830,533	

4b Analysis of expenditure (prior year)

		Charitable activities							
	Raising funds	Legal Education	Legal Training & Practice	Covid Response	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	-	112,884	276,761	-	1,658	107,582	-	245,940	744,825	587,712
Pro bono services	-	122,268	11,363	-	-	-	-	15,158	148,789	144,703
Programme Activities and Direct costs	-	44,252	306,744	7,591	528	58,309	-	29,579	447,004	442,835
Operational support	144,379	-	-	-	-	-	10,141	335,396	489,916	339,281
	144,379	279,404	594,868	7,591	2,186	165,891	10,141	626,073	1,830,534	1,514,531
Support costs	87,650	93,911	331,818	6,261	6,261	100,172	-	-626,073	-	
Governance costs	1,420	1,521	5,375	101	101	1,623	-10,141	-	-	
Total Expenditure 2021	**233,449**	**374,836**	**932,061**	**13,953**	**8,548**	**267,686**		-	1,830,534	**1,514,531**

5. Net income for the year

This is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation	32,351	25,109
Profit on disposal of fixed assets	(827)	698
Auditor's remuneration (excluding VAT):		
Audit-Current year	9,000	10,000
Audit-prior year over accrual	-	(860)
Foreign exchange (losses)	140,882	(41,509)

6. Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	875,967	670,193
Redundancy and termination costs	-	-
Social security costs	55,120	47,444
Employer's contribution to defined contribution pension schemes	38,913	27,188
	970,000	744,825

There were no redundancy or termination costs accrued at the balance sheet date / settled and paid at the balance sheet date.

One employee earned between £90,000 and £100,000 during the year (2021: one between £90,000 and £100,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £480,922 (2021: £356,068).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021 £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

No trustees received expenses or payment for reimbursement of travel and subsistence costs totalling in the year (2021: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 49 (2021: 46).

8. Related party transactions

There were no loans made to the charity in the year (2022: £nil). There were no related party balances at the year end (2022: £Nil in other debtors)

Aggregate donations and other restricted income from Trustees were £3,230 (2021: £3,181).

9. Taxation

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

10. Tangible fixed assets - Group and charity

	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
At the start of the year	35,613	90,919	4,884	131,416
Additions in year	9,993	35,614	-	45,607
Disposals in year	-3,585	-	-	-3,585
At the end of the year	42,021	126,533	4,884	173,437
Depreciation				
At the start of the year	23,657	41,734	4,564	69,955
Charge for the year	4,942	27,089	320	32,350
Eliminated on disposal	-2,399	-	-	-2,399
At the end of the year	26,200	68,823	4,884	99,906
Net book value				
At the end of the year	15,821	57,710	-	73,531
At the start of the year	11,956	49,185	320	61,461

All of the above assets are used for charitable purposes.

11. Debtors

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Other debtors	**18,373**	13,301	**17,519**	13,301
Prepayments and accrued income	**140,672**	145,279	**32,525**	45,428
	159,045	158,580	**50,044**	58,729

Included in accrued income are amounts due in more than one year of £34,742.

12. Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	23,557	1,759	23,557	1,759
Taxation and social security	13,819	16,673	13,819	16,673
Other creditors	2,552	2,630	2,552	2,630
Accruals	88,696	59,230	72,115	49,378
	128,625	80,292	112,044	70,440

13. a Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	73,531	-	73,531
Net current assets	3,702,170	197,388	3,899,557
Net assets at 31 December 2022	3,775,700	197,388	3,973,088

13.b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	61,462	-	61,462
Net current assets	1,091,012	206,867	1,297,879
Net assets at 31 December 2021	1,152,473	206,867	1,359,340

The narrative to explain the purpose of each fund is given at the foot of the note below. During the year there were no transfers of funds made. In the prior year, included with the income for Covid Response was a reallocation of £1,986 from the Justice Changemakers Services funds brought forward and £3,016 from unrestricted funds.

14.a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	At 31 December 2022 £
Restricted funds:				
Legal Education	45,883	19,049	-33,246	31,686
Legal Practice	141,402	260,158	-248,195	153,365
Improving Prison Conditions	19,583	1,560	-19,923	1,220
Promoting human rights in the justice system		94,512	-83,395	11,117
Total restricted funds	206,868	375,279	-384,759	197,388
General funds	1,152,474	4,733,120	-2,109,893	3,775,701
Total funds	1,359,341	5,108,399	-2,494,652	3,973,088

14.b Movements in funds (prior year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	At 31 December 2021 £
Restricted funds:				
Legal Education	58,299	53,321	(65,737)	45,883
Legal Training & Practice	107,431	328,541	(294,570)	141,402
Improving Prison Conditions	19,274	1,991	(1,682)	19,583
Total restricted funds	185,003	383,853	(361,989)	206,867
General funds	550,296	2,070,722	(1,468,545)	1,152,473
Total funds	735,299	2,454,575	(1,830,534)	1,359,340

Purposes of restricted funds

- Legal Education (Formerly Justice Changemakers Training)

  To enable prisoners and prison staff to study law at the University of London by distance learning.

- Legal Training & Practice (Formerly Justice Changemakers Services)

  To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.

- Improving Prison Conditions

  To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.

- Promoting human rights in the justice system

  To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

- Covid Response

  To facilitate the release of inmates through the provision of a Fines Fund Campaign and to make available additional sanitation and PPE equipment to all those within the prison complex.

15. Legal status of the charity

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

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Stay up to date with all the latest news:

JusticeDefenders

JusticeDefends

Justice.Defenders

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www.justice-defenders.org

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info@justice-defenders.org

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Justice Defenders

JUSTICE DEFENDERS

England & Wales - Charity number 1121764

Accounts

Justice Defenders

ANNUAL REPORT 2021



DISRUPTING THE GLOBAL NARRATIVE

Putting people with lived experience of incarceration at the centre of justice reform



Hear Alexander McLean's reflection on the year at our 2021 carol service.

From our Founder and CEO.

If you look inside our prisons, you'll think it's illegal to be poor. Suspects are often detained almost automatically once they are arrested. The world is crying out for justice.

For justice to exist, we must turn up the volume and amplify the voices of the people who are often ignored.

We're elevating people with lived experience of injustice to be the driving force of criminal justice reform. Challenging mandatory death sentences and revolutionising courts, bringing them online at the start of the pandemic. Speaking from within prisons directly to the world's most high-profile media to rewrite the global narrative.

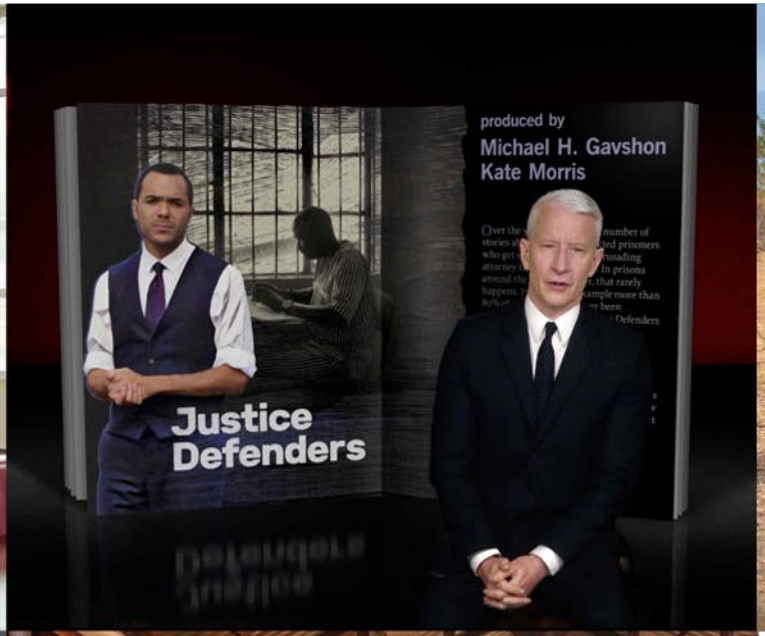
In 2021 we established new legal offices in prisons in Uganda and Kenya and launched Justice Defenders in The Gambia. We received almost 100 requests for our model from new communities and dozens of approaches to establish new legal offices in prisons in countries where we already work. We are committed to expanding our impact in sustainable ways.

Thank you for standing with us. For daring to believe in a world where everyone has access to justice.

Alexander McLean






produced by
Michael H. Gavshon
Kate Morris
Justice
Defenders




PARALEGAL




Justice
Defenders

EQUAL ACCESS TO JUSTICE

Our mission and ethos.



Picture this: an overcrowded and under-resourced prison full of men, women, and children who have not been found guilty. This is the case for three million people around the world currently affected by the excessive use of pre-trial detention[1].

The lack of access to justice can drive the lifeblood, the joy, the hope of a future from us, and leave us broken.

Everyone deserves the right to tell their story.

We don't want to see the poor and most vulnerable filling our prisons simply because there was no one to equip them to fight for justice.

We want to see justice served; it's vital for all of us.

1 Institute for Crime & Justice Policy Research at Birkbeck, University of London.



AGAINST ALL ODDS

We equip incarcerated people and prison officers to change the course of justice.

The law is seen as a profession for the privileged, the elite. We long for the mystique and pride which clouds so much of the legal system to drop away. We believe the law is here to serve all of us. It is a tool to serve democracy and the safe functioning of our societies.

Our work helps the people within the criminal justice system flourish.

We train paralegals and lawyers within defenceless communities to provide legal services for themselves and others. Because everyone deserves a fair hearing.

GROUNDED IN OUR VALUES

In servitude.

We serve all people in prison regardless of their offence, innocence, or guilt. No matter their sentence, religion, background, race, or gender. We believe every person's life is fundamentally valuable— their past need not define their future.

On our journey to serve one million clients by 2030, our values are non-negotiable.

Bravery
We courageously act for a new and better world.

Humility
We're servants, sinners, and saints.

Solidarity
We're building bridges in adversarial justice systems.



Diana Luutu spent 23 years in prison for a crime she didn't commit.

Our paralegals at Luzira Women's Prison in Uganda helped secure security footage that proved she was not at the scene of the crime.

After her hearing at the court of appeal in November 2021, Diana was acquitted and released.

JOIN US



2021 AT A GLANCE



£2.4 million
raised

87%
spent on programmes

£68 / $84
to train one paralegal in East Africa

CHANGING THE STORY

We rewrite global narratives.

Systemic racism and inequality thwart the expression of Black excellence around the world.

Imagine the possibilities when people trapped in the criminal justice system are seen and heard.

Our audacious vision for justice has captured the attention of the world's most high-profile media. Thousands of people have joined our mission after watching respected journalists ask us the difficult questions.

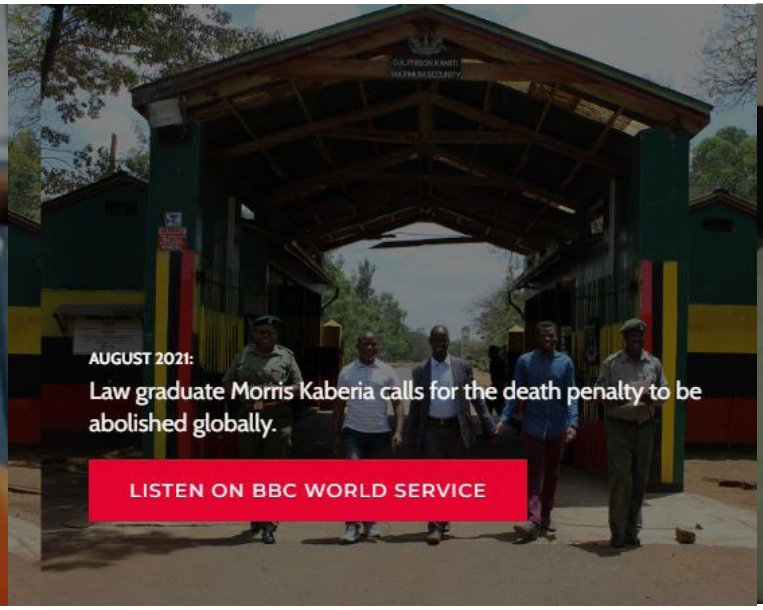
Watch our feature on CBS 60 Minutes
Paramount+ account required



MARCH 2021:

Jane Manyonge speaks to CNN from our legal office in Langata Women's Prison.

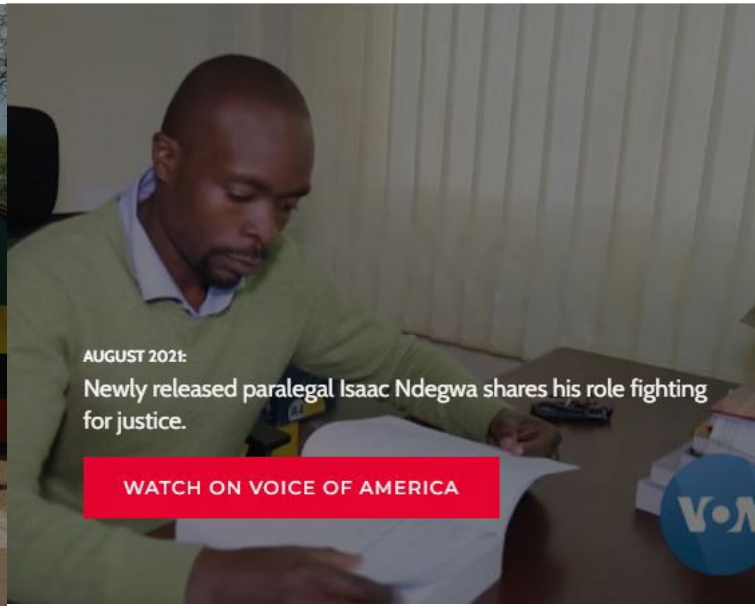
WATCH ON CNN INTERNATIONAL



AUGUST 2021:

Law graduate Morris Kaberia calls for the death penalty to be abolished globally.

LISTEN ON BBC WORLD SERVICE



AUGUST 2021:

Newly released paralegal Isaac Ndegwa shares his role fighting for justice.

WATCH ON VOICE OF AMERICA

EXPANSION TO A NEW COUNTRY

Successfully scaling our work amid the pandemic.

We've been working in prisons in East Africa for the past 15 years. Our expansion to The Gambia marks the start of a new chapter for Justice Defenders. Scaling our work one country at a time.

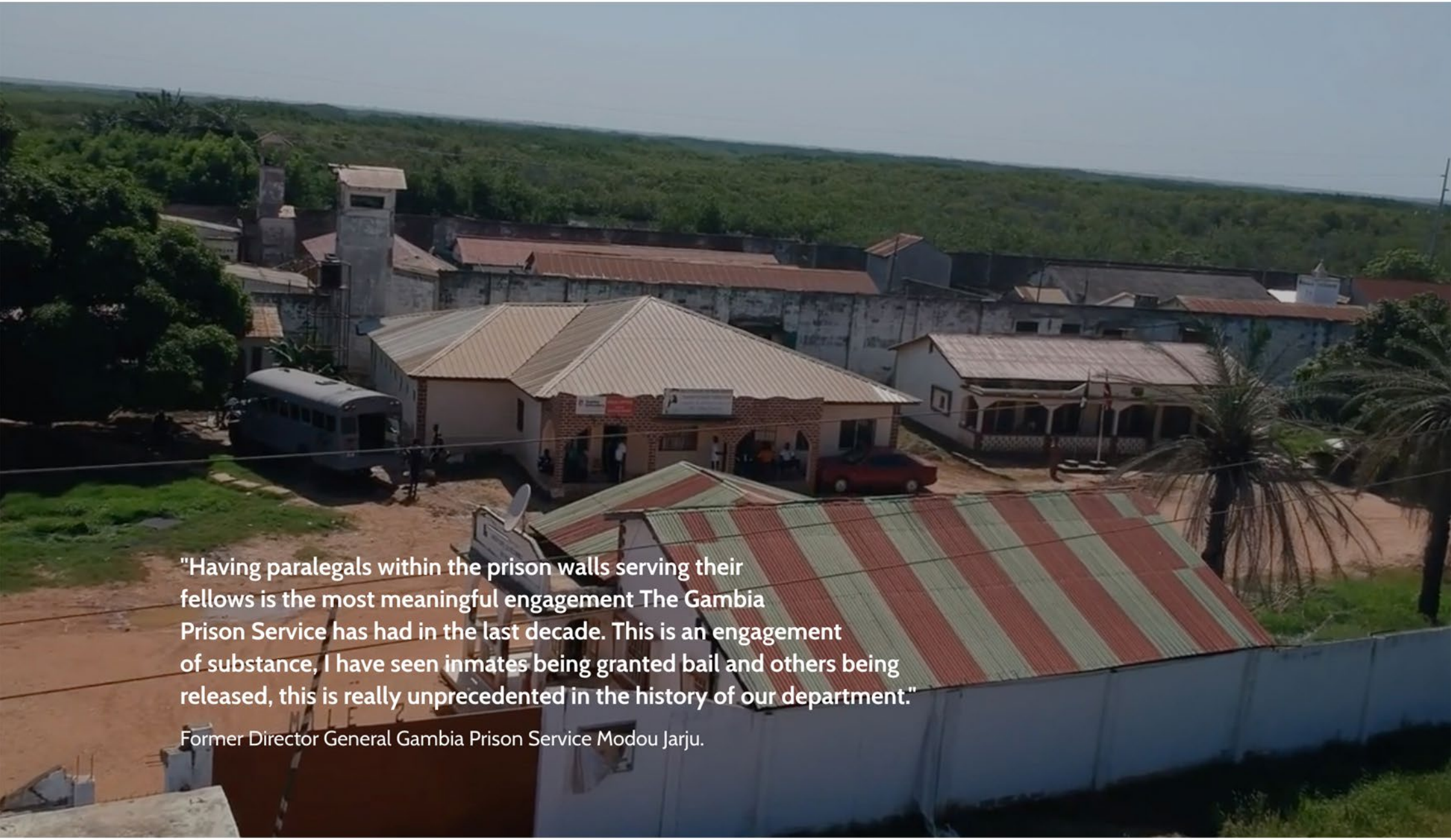
It's an exciting moment. We know there will be challenges along the way. But when I reflect on our journey launching in The Gambia, from the team's first visit in May 2019, to the launch of our work on Monday 17 May 2021, I am humbled and find confidence in what our global team has achieved.

If we are able to foster new relationships with a government, adapt our programme to respond to the unique justice landscape of a new country and establish a fully-fledged team during a pandemic, the possibilities for worldwide justice reform are remarkable.

Just as our programmes in East Africa provide unrivalled best-practice models for other countries, I know our paralegal programme in The Gambia will become a source of global inspiration.

Tim Bisong
Country Manager - The Gambia


Justice
Defenders
LEGAL OF


"Having paralegals within the prison walls serving their fellows is the most meaningful engagement The Gambia Prison Service has had in the last decade. This is an engagement of substance, I have seen inmates being granted bail and others being released, this is really unprecedented in the history of our department."
Former Director General Gambia Prison Service Modou Jarju.

“I think the sky is absolutely no limit for the things that Justice Defenders can do to make Kenya and its justice system, particularly the criminal justice system, better for us so that we can have access to justice for all.”

AbdulQadir Lorot. Chief Magistrate and Chair of the Court Users Committee at the National Council Administration of Justice.

JOIN US



Justice Defenders was awarded the Access to Justice for All prize in the World Justice Challenge. A global competition that recognises high-impact projects that protect and advance the rule of law.



"My name is Peter Gachomba and I am a justice defender."

TAKING OUR WORK GLOBAL

Our manifesto: responding to the grassroots need for justice in the US and beyond.

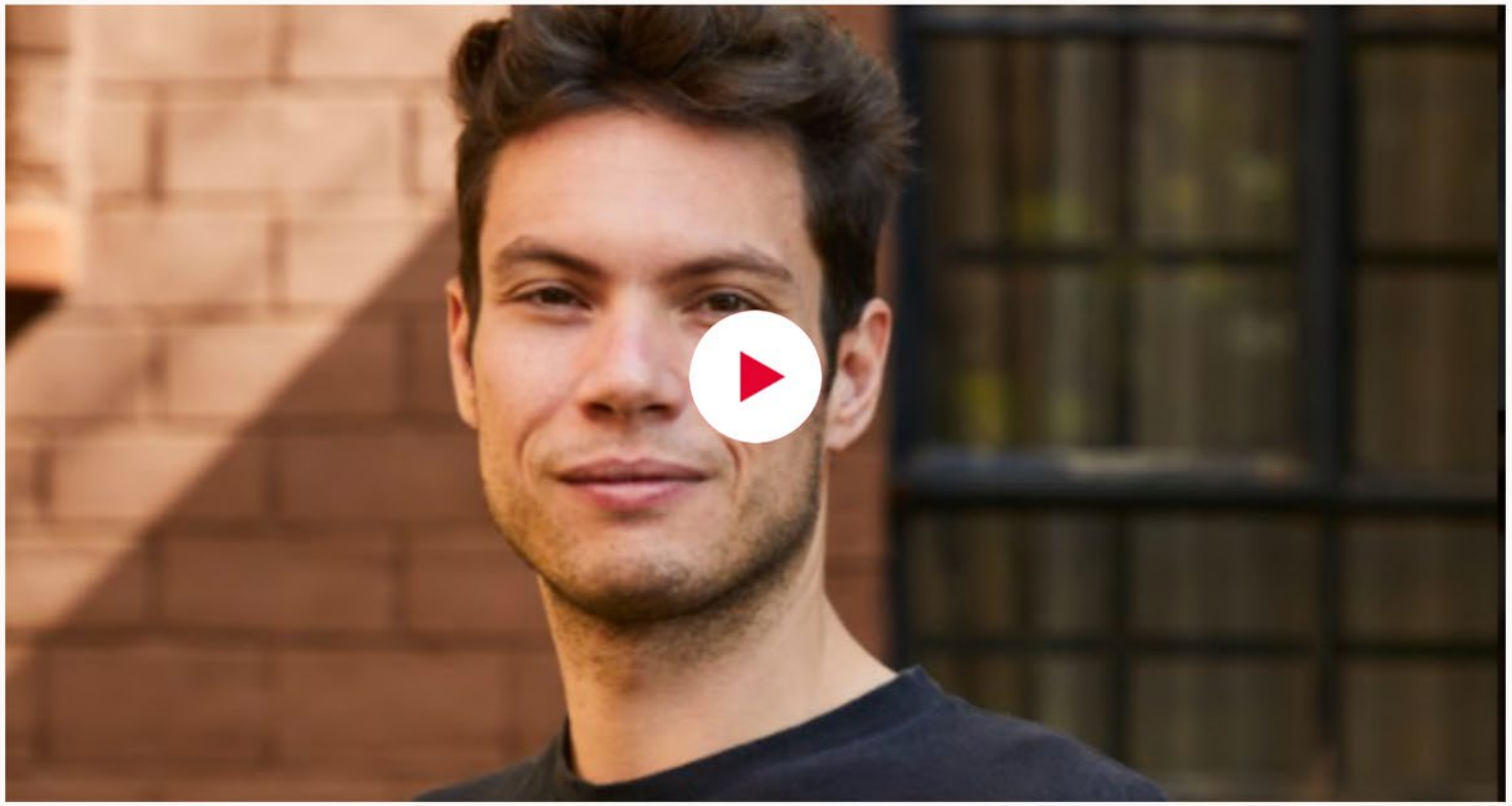
Since Justice Defenders' feature on 60 Minutes first aired in December 2020, we've been humbled by requests for legal training from people inside and outside of prisons, from all corners of the world. In 2021, we have received invitations to collaborate with multiple NGOs, universities, private companies and the United Nations. This overwhelming outreach represents more than 17 countries across Africa, Asia, the Americas, and Europe. And in the US alone, we have heard from incarcerated people and their families from across 22 states in America with requests for our programming and services.

The demand for justice is louder, and the need for justice is greater than ever before.

As we respond to the mandate of the people, we are listening deeply. Exploring the best way to ensure the law is placed in the hands of the people with least power in society, so that together we can be agents of change and reform...

...In a fractured world, we seek to be countercultural. We unite justice defenders globally. We are poised for action but we won't do this alone. Our goal is to serve one million defenceless people by 2030. Now is the time for our rallying cry to be heard.

Matteo Cassini
Director of Growth





"During Covid, Justice Defenders went out of their way to ensure that prisons were reachable. It is not easy... They did that very well and we are very proud of them. To even get Naivasha online and help the virtual processes move so fast - that was actually enormous.

"In fact, they have contributed to the judiciary's accolades for embracing virtual hearing, to the extent that we are now recognised worldwide."

AbdulQadir Lorot, Chair of the Court Users Committee at the National Council Administration of Justice in Kenya. Referring to Kenya's digital courts being praised at the United National General Assembly in September.

Photo: Pamela Nyage works in our legal office in Naivasha Women's Prison, Kenya.

Reforming the criminal justice system from behind prison bars

Many people who have changed the world have spent time in detention – including Nelson Mandela, Rosa Parks, Martin Luther King and Angela Davis.

But it's not only these household names achieving the extraordinary. Hear us. Our best performing law students – who meticulously study by flashlight in dark cells – are men and women sentenced to death, unseen.

Fighting for reform and reshaping the law based on their personal experiences. Our paralegals and University of London students have abolished draconian laws; in Kenya in 2021 our petition 'Muruatetu Decision' successfully challenged the mandatory death sentence and our work on ending the indefinite incarceration of people with mental disabilities paid off at the beginning of 2022, with another successful petition.

Striding confidently towards a more just future, our work is critical in challenging the unjust status quo; from the prisons to the palaces of justice.

> **"I would like to commend the work of Justice Defenders for their role in the criminal justice reforms process. The work they do is advancing the course of criminal justice."**
>
> Lady Justice Grace Ngenye, Chairperson of the National Committee on Criminal Justice Reforms in Kenya.

TAKING OUR WORK GLOBAL

From death row to presidential palaces.

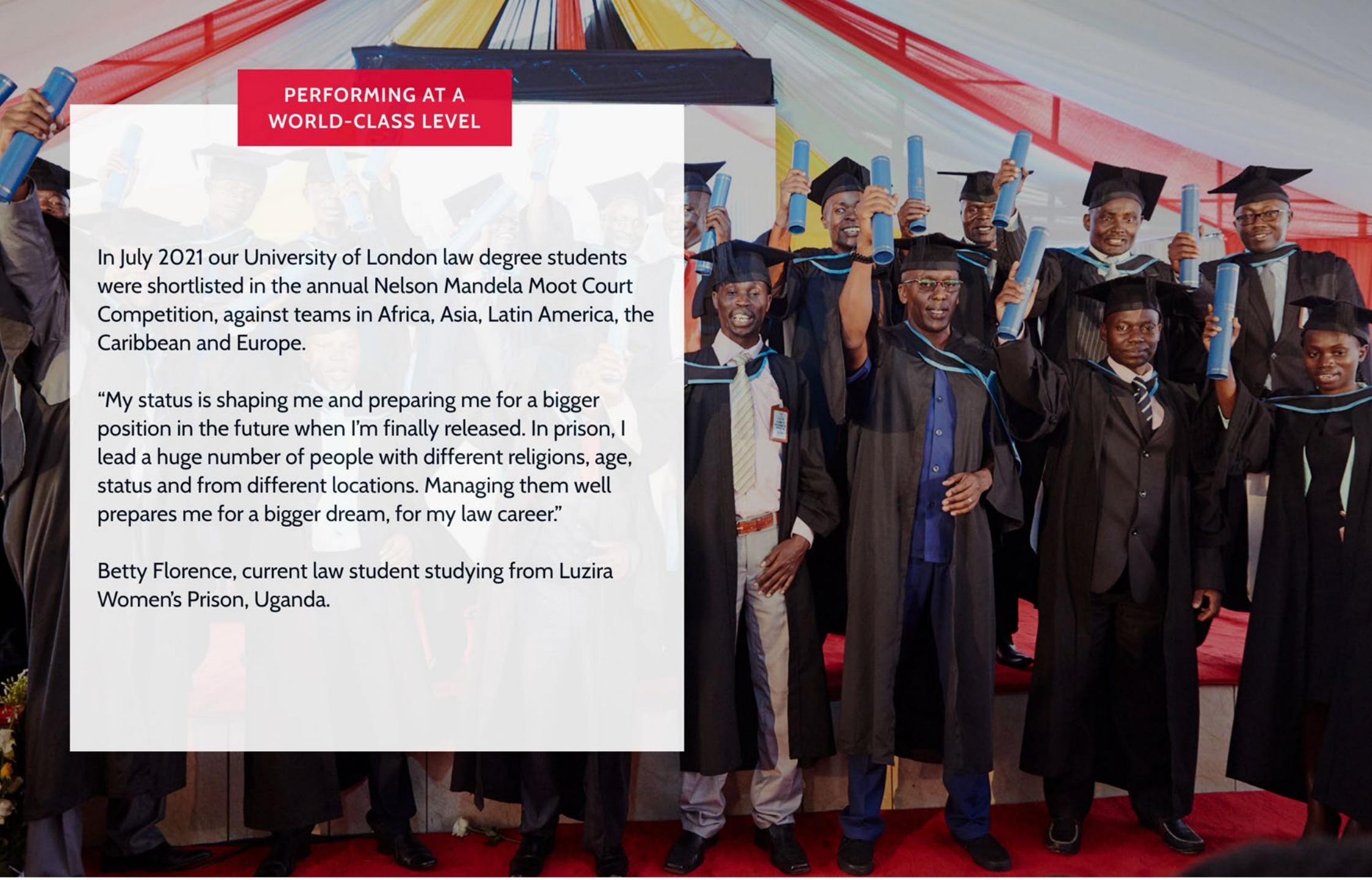
While in prison, Susan Kigula was the lead applicant in a landmark case that challenged Uganda's mandatory death sentence.

The Supreme Court of Uganda ruled that a sentence of death should not be mandatory in cases of murder, and that a condemned person should not be kept on death row indefinitely.

Susan was able to have another day in court. She was resentenced and released in 2016, after spending 16 years in prison.

Now she's travelling the world, meeting global leaders like former UN Secretary-General Ban Ki-moon in 2017 and French President Macron at the end of 2021. Continuing to campaign against the death penalty.


Susan Kigula
Justice Defenders' Global Ambassador
it's not every day that you meet a president.



PERFORMING AT A WORLD-CLASS LEVEL

In July 2021 our University of London law degree students were shortlisted in the annual Nelson Mandela Moot Court Competition, against teams in Africa, Asia, Latin America, the Caribbean and Europe.

"My status is shaping me and preparing me for a bigger position in the future when I'm finally released. In prison, I lead a huge number of people with different religions, age, status and from different locations. Managing them well prepares me for a bigger dream, for my law career."

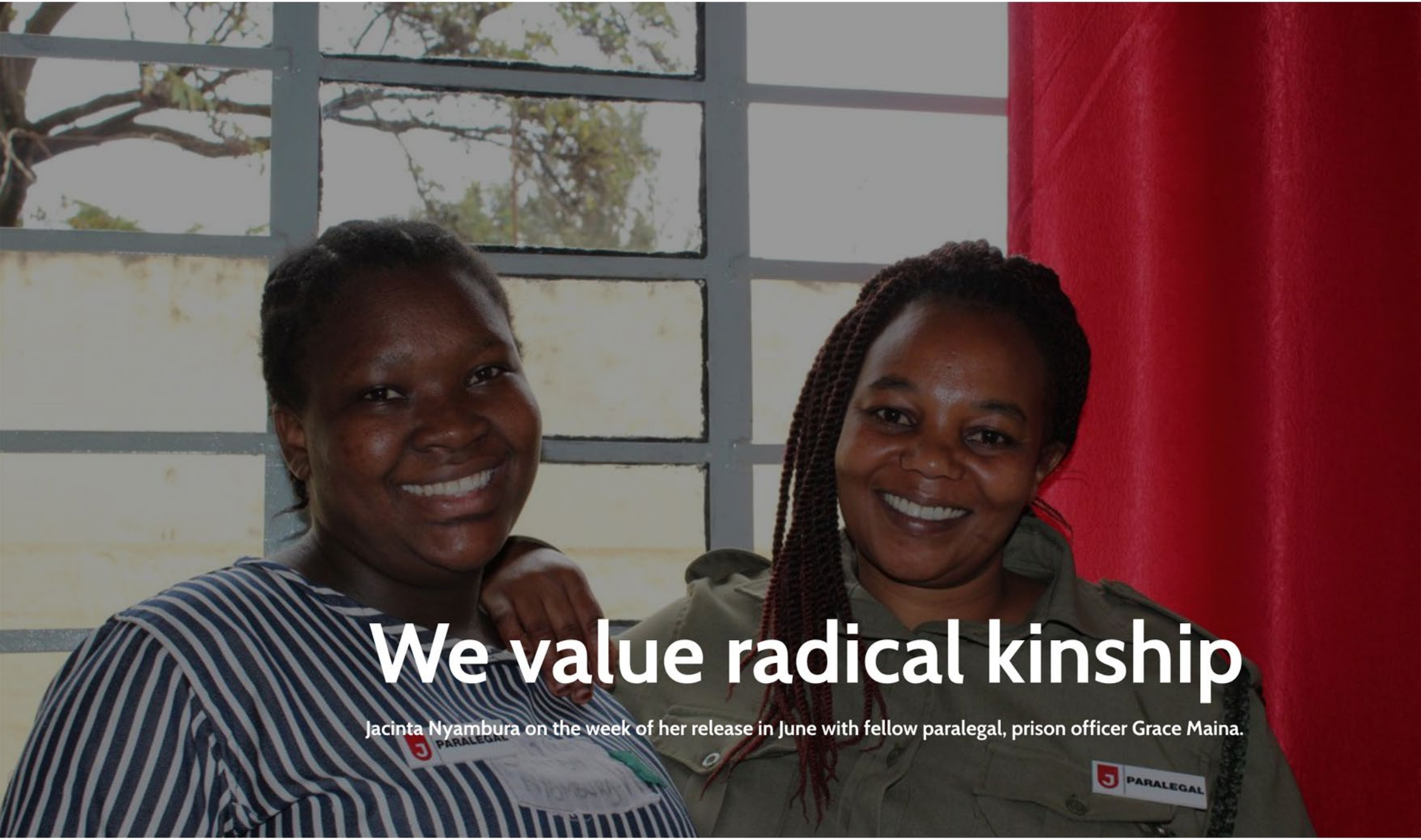
Betty Florence, current law student studying from Luzira Women's Prison, Uganda.

“When I just joined Uganda Prison Service, I thought my work would only be limited to holding the gun, but with Justice Defenders work, I am now able to guide inmates in respect to their legal matters.”

Daniel Emuget, paralegal prison officer at Luzira Upper Prison in Uganda.



JOIN US



We value radical kinship

Jacinta Nyambura on the week of her release in June with fellow paralegal, prison officer Grace Maina.

We courageously act for a new and better world.

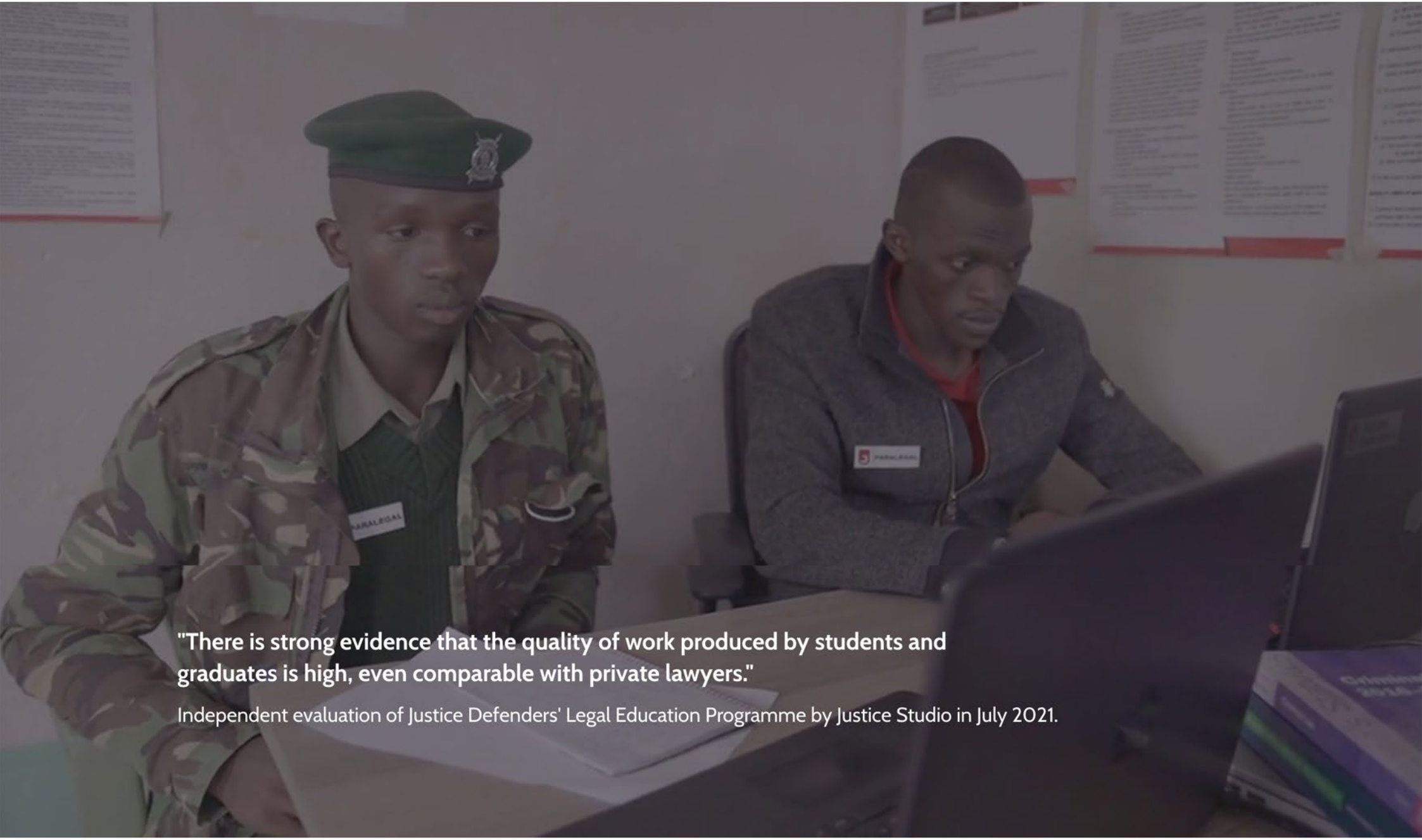
Incarcerated people and prison staff offer unique perspectives on legal systems. Yet their experiences are rarely listened to, until now.

Who would imagine prison officers going to court to advocate for incarcerated people and win them their freedom?

In our legal offices, prisoners and prison officers work together with common cause. As a team, they ensure everyone who is brought through the prison gates has access to justice.

We seek allies out of adversaries across the system. Together with prosecutors, the police, judges, experienced lawyers, policymakers and academics we create remarkable possibilities for good.

> **"Seeing officers and inmates working together to serve their community is a real example of social cohesion and dedication."**
>
> Dr. Saikou K. Gasssama, Executive Secretary of National Human Rights Commission, The Gambia.



"There is strong evidence that the quality of work produced by students and graduates is high, even comparable with private lawyers."

Independent evaluation of Justice Defenders' Legal Education Programme by Justice Studio in July 2021.

In August, one of our longest serving paralegals Richard Mawadri (centre) celebrated his release with some of the Justice Defenders team alongside Sergent Owani from the Uganda Prison Service.

“Before I was prosecuted, I was in court and I wanted to ask a burning question but I didn’t know what to do so I failed to ask it because I didn’t understand court procedures. I felt everyone goes through the same experience, my conscience pushed me to train as a paralegal. I am so proud of what I am today.”



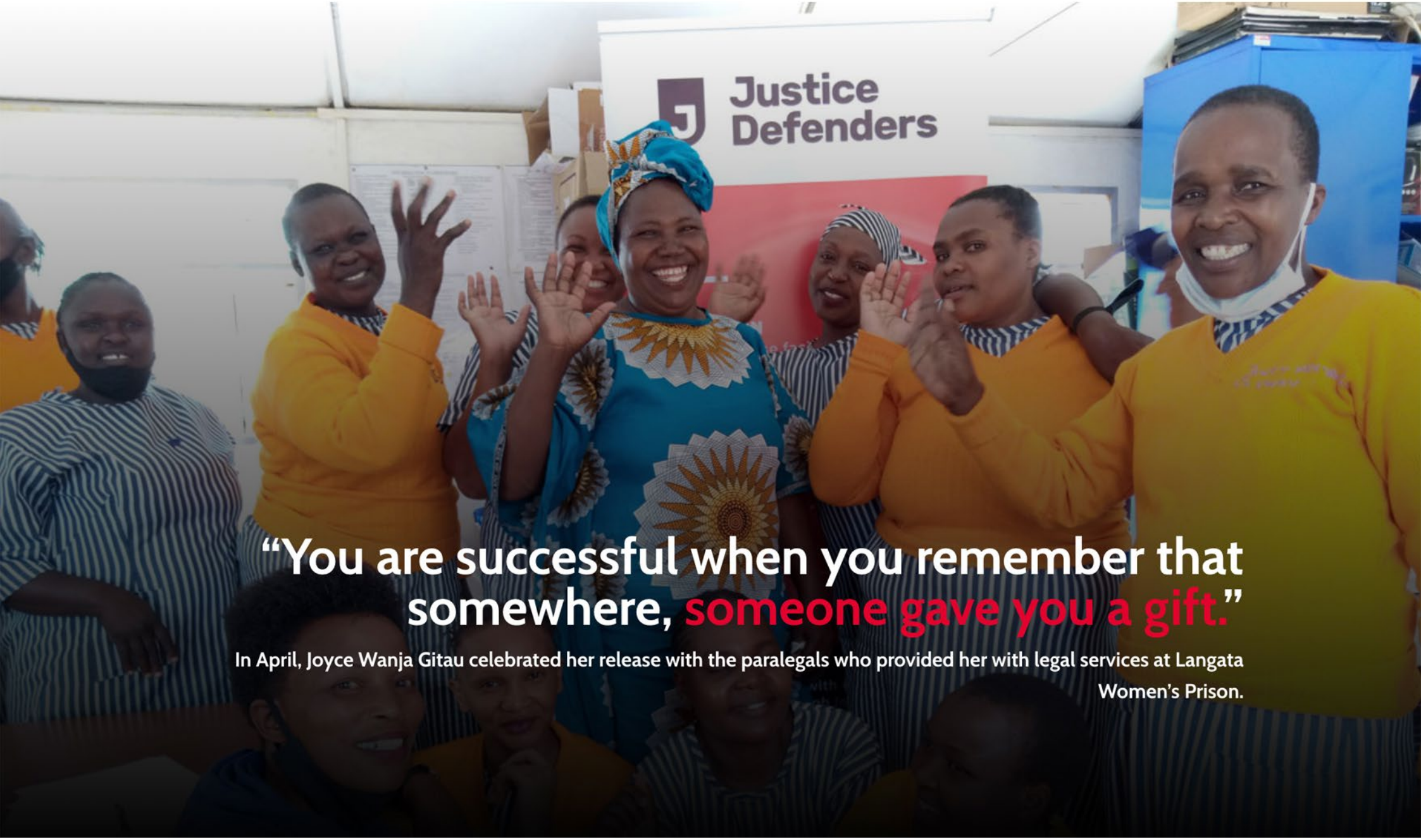
JOIN US



Our investments in 2021.

* We do not anticipate any significant changes to the figures but await our 2021 audit.





“You are successful when you remember that somewhere, someone gave you a gift.”

In April, Joyce Wanja Gitau celebrated her release with the paralegals who provided her with legal services at Langata Women’s Prison.

93% of programme clients agreed or strongly agreed that the legal support they received allowed the court to give them a fairer hearing, in comparison to if they had received no legal support.

Independent evaluation of Justice Defenders' Legal Education Programme by Justice Studio in July 2021.

JOIN THE ADVOCATES

Dare to believe that you, too, can play a part in creating a world where justice exists for everyone

You are a fearless and audacious philanthropist who donates to the core of the organisation.

By joining us, you will be in the company of like-minded global donors. You will enable us to unlock talent, expand our team, and invest deeply in communities that others won't.

Learn more about the Advocates community or book a meeting with our Chief Development and Communications Officer, Jena Lee Nardella: **jena@justice-defenders.org**.

Justice Defenders

Report and financial statements for the year ended 31 December 2021

Company number: 06260329
Charity number: 1121764

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REFERENCE AND ADMINISTRATIVE INFORMATION

Company number	06260329
Charity number	1121764
Registered office	Bryden Johnson, 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA
Country of registration	England & Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Professor G Daly Professor N J Johnson - Resigned 22 June 2021 Dr A Merriman MBE Mr J S Price - Resigned 5 November 2021 Mr D Hollow Mr T Dighton Mr J Holt Mr T Johnston Miss S Cook Mrs J Lule - Resigned 16 March 2021
Key management personnel	Alexander McLean — Chief Executive Officer Markus Hesse — Chief Operating Officer Karen Saidi — Uganda Country Director Miriam Wachira — Kenya Country Director
Bankers	Coutts & Co 440 Strand, London, WC2R 0QS HSBC UK Commercial 28 Borough High Street, London, SE1 1YB
Auditor	Griffin Stone Moscrop & Co Chartered Accountants and Statutory Auditor
Patrons	Dame Linda Dobbs Lord David Ramsbotham Lord Paul Boateng Jon Snow Lord Rowan Williams Rev'd Rose Hudson-Wilkin

STRUCTURE, GOVERNANCE AND MANAGEMENT

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a three year renewable basis. New trustees are appointed after an interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

GOVERNING DOCUMENT

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. By the end of the reporting period 2021, the senior management team comprised Alexander McLean, Stephanie Starling – Chief of Staff, Markus Hesse - interim COO, Matteo Cassini - Director of Growth, Miriam Wachira – Kenya Country Director, Karen Saidi – Uganda Country Director, Shelley Thames - US Operations.

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing on the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by the inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising & communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in-country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

- A bi-annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan (prevention)
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise (contingency).

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counselling services to all staff.

The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Justice Defenders for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (the 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 that period.

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 and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Griffin Stone Moscrop & Co was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 7/9/2022 and signed on their behalf by

David Hollow

Mr. D. Hollow (Trustee)

Trevor Dighton

Mr. T Dighton (Trustee)

ACHIEVEMENTS AND PERFORMANCE

Financial Review

In the year ending 31 December 2021 consolidated accounts have been prepared and therefore, the figures included in the financial review below, in respect of the current year, reflect the group position.

During 2021, Justice Defenders received income of £ 2,454,574 (2020: £ 1,574,729).

Of this £ 383,853 (2020: £ 427,642) is restricted and £ 2,070,722 (2020: £ 1,147,086) is unrestricted.

During the year expenditure was £ 1,830,533 (2020: £ 1,514,531) of which £ 361,989 (2020: £ 562,632) was spent from restricted funds and £ 1,468,544 (2019: £951,900) from unrestricted funds, leaving a reserves balance of £ 1,359,341 (2020: £ 735,299).

Reserves Policy

Justice Defenders has a reserves policy holding a lower unrestricted reserves figure of £ 120,000, and an upper unrestricted reserve of £ 360,000.

As at 31 December 2021, Justice Defenders held unrestricted free reserves of £1,152,474 (2020: £ 550,296) and restricted reserves of £ 206,867 (2020: £185,003) in addition to the fixed assets. It is noted that the balance of unrestricted reserves as at 31 December 2021 exceeds the upper target reserve figure, but this is on account of the timing of a donation received at the end of the financial year of unrestricted funds that forms a large part of the 2022 budget, so it is expected that ultimately the reserves will sit within the predetermined target range.

Remuneration policy

A remuneration committee (which is a sub-committee of the board) reviews the salaries annually and recommends pay rises considering benchmarking of other charities of similar size and focus as well as the inflationary cost of living factors. Every two years, a full benchmarking exercise was completed using external consultants to ensure that Justice Defenders has a suitable and robust salary structure across all. The last full review was conducted in 2020. The next review is scheduled for 2022.

Fundraising disclosures

Justice Defenders' approach to fundraising is largely focused on trusts and foundations, a limited number of high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.

COVID-19 RESPONSE

Also in the second year of the pandemic, we have worked with flexibility and innovation to ensure work is able to continue regardless of new rules and regulations that have come into force as a result of the pandemic. By working closely with our partners in local prison authorities, and implementing digital solutions, we have been able to define a new way of working. We have been able to support remote digital court hearings and adapt our teaching and training programmes to be delivered online with live support. We have worked with all of our stakeholders to identify key areas of initial response and support that we have been able to provide the prisons service, prisons and prisoners:

- A fines fund for the compassionate release of non-violent offenders
- Support and technology to run Zoom courts
- Sanitation products within the prisons where we work
- Support to continue distance learning with the University of London.

We have also developed a fundraising and communication strategy to support our Covid-19 response, which has successfully engaged our current supporters and encouraged new support of our work. We are conscious that the future landscape of fundraising and charitable support is uncertain for the sector. We have assessed and developed our fundraising strategy and our financial forecasts to ensure that Justice Defenders is in the strongest position possible to not only navigate the uncertain times, but to increase our impact whilst doing so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE DEFENDERS

Opinion

We have audited the financial statements of Justice Defenders (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Group Statement of Financial Activities, the Group and company Balance Sheets, the Group Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent company's affairs as at 31 December 2021, and of the group's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Emphasis of Matter

We draw attention to the component audit work undertaken in relation to the overseas branch offices in Kenya and Uganda and the overseas subsidiary in the US. We were not appointed as group auditor until after the audited financial statements had been signed off for these overseas entities. As such, we were unable to be involved in the planning and direction of the audits of these entities and therefore were not able to comply fully with the requirements of Auditing Standard ISA 600 – Special considerations – audits of group financial statements (including the work of component auditors). In order to satisfy ourselves of the audit work of the component auditors and the appropriateness of the balances contained within the subsidiary accounts and included within the group financial statements, we have undertaken the following work to the extent necessary to obtain sufficient appropriate audit evidence:

- Established the credentials of each of the component auditors, including their professional competence;
- Evaluated the component auditor audit planning and risk assessment results;
- Evaluated the component materiality level for each component and concluded that it is appropriate;
- Obtained the financial records and final accounts for each of the components for review;
- Evaluated the audit work undertaken on all material balances within the components and assessed as appropriate

- Followed up with the component auditors on any areas where we required additional information;
- Considered an extended period for subsequent events between the date of the component auditors report and the date of the group financial statements.

Our opinion is not modified with respect to this matter.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

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

Robert Smith (Senior Statutory Auditor)



For and on behalf of:

Griffin Stone Moscrop & Co
Chartered Accountants, Statutory Auditor

Date: 12/9/2022

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

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
INCOME FROM:							
Donations and legacies	3	2,069,531	383,853	**2,453,384**	1,144,792	427,642	1,572,435
Other income		1,191	-	**1,191**	2,294	-	2,294
Total income		2,070,722	383,853	**2,454,574**	1,147,086	427,642	1,574,729
EXPENDITURE ON:							
Raising funds	4a	233,449	-	**233,449**	218,150	-	218,150
Charitable activities	4a						
Justice Changemakers Training		309,099	65,737	**374,836**	215,226	125,315	340,541
Justice Changemakers Services		637,491	294,570	**932,061**	273,302	323,612	596,913
Improving Prison Conditions		6,866	1,682	**8,548**	22,553	3,660	26,213
Promoting human rights in the justice system		267,686	-	**267,686**	195,133	47,743	242,876
Covid Response		13,953	-	**13,953**	27,536	62,302	89,838
Total expenditure		1,468,544	361,989	**1,830,533**	951,900	562,632	1,514,531

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
NET INCOME / (EXPENDITURE) FOR THE YEAR	5	602,178	21,864	**624,041**	195,187	(134,989)	60,198
Transfers between funds				-	(3,016)	3,016	-
NET MOVEMENT IN FUNDS		602,178	21,864	**624,042**	192,170	(131,973)	60,197
Reconciliation of funds:							
Total funds brought forward		550,296	185,003	**735,299**	358,126	316,976	675,102
Total funds carried forward		1,152,474	206,867	**1,359,341**	550,296	185,003	735,299

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

Consolidated and Charity Balance sheets as at 31 December 2021

Company no. 06260329

	Note	Group 2021 £	2020 £	Charity 2021 £	2020 £
FIXED ASSETS:					
Tangible assets	**10**	61,462	26,173	**61,462**	26,173
		61,462	26,173	**61,462**	26,173
CURRENT ASSETS:					
Debtors	**11**	158,580	35,621	**58,729**	35,621
Cash at bank and in hand		1,219,591	713,271	**880,502**	713,271
		1,378,170	748,892	**939,230**	748,892
LIABILITIES:					
Creditors: amounts falling due within one year	**12**	(80,292)	(39,766)	**(70,440)**	(39,766)
Net current assets		1,297,879	709,126	**868,790**	868,790
Total assets less current liabilities		1,359,340	735,299	**930,253**	894,963
THE FUNDS OF THE CHARITY:	**14a**				
Restricted income funds		206,867	185,003	**79,857**	185,003
Unrestricted income funds:					
General funds		1,152,473	550,296	**850,395**	550,296
Total unrestricted funds		1,152,473	550,296	**850,395**	550,296
		-	-	-	-
Total charity funds		1,359,340	735,299	**930,253**	735,299

Approved by the trustees on and signed on their behalf by;

David Hollow

Trustee

Mr. D Hollow

Trevor Dighton

Trustee

Mr. T Dighton

Consolidated Statement of cash flows

For the year ended 31 December 2021

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	**624,041**	60,198
Depreciation charges	**25,109**	9,546
(Profit) on fixed asset disposals	**(698)**	(803)
(Increase) / Decrease in debtors	**(122,958)**	380,523
Increase / (decrease) in creditors	**40,526**	(10,857)
Net cash provided by operating activities	**566,019**	**438,607**

	2021		2020	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by operating activities		**566,019**		438,607
Cash flows from investing activities:				
Proceeds from the sale of fixed assets	**736**		2,697	
Net purchase of fixed assets	**(60,435)**		(16,366)	
Net cash (used in) investing activities		**(59,699)**		(13,669)
Change in cash and cash equivalents in the year		**506,320**		424,937
Cash and cash equivalents at the beginning of the year		**713,271**		288,334
Cash and cash equivalents at the end of the year		**1,219,591**		713,271

ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2021	Cash flows	Other changes	At 31 December 2021
	£	£	£	£
Cash at bank and in hand	**713,271**	**506,320**	-	**1,219,591**
Total cash and cash equivalents	**713,271**	**506,320**	-	**1,219,591**

Notes to the financial statements

For the year ended 31st December 2021

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, CR0 1AA

1.b Basis of preparation

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

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

SORP 2015 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya are in substance branches and the US is a subsidiary.

These financial statements present the consolidated results of Justice Defenders including Justice Defenders (USA), a 501(c)(3) nonprofit organisation registered in the USA. Justice Defenders is the sole member of Justice Defenders (USA). The majority of the directors of Justice Defenders (USA) are independent of Justice Defenders, who make independent decisions within their discretion as to what monies are granted to Justice Defenders, each of which grants are subject to grant agreements.

It is noted that the 2021 basis for preparation is different to that in the prior year, as the financial statements for 2020 were presented on the basis of branch accounting. This was having reviewed the governance and management procedures in place at that time and that the oversight from Justice Defenders in the UK meant that all overseas offices were at that point, in substance, branches and were therefore included in the results and position of the Charity.

The impact of the change in basis of preparation in the current year can be seen from the notes to the accounts in respect of the balance sheet. In respect to the comparative year, had the consolidated basis of preparation been adopted the impact would have been that £258,149 of cash at bank would be excluded from the Charity only balance sheet, representing £55,232 of restricted funds and £202,917 of unrestricted funds.

The charitable company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not prepared its own statement of financial activities in these financial statements.

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

1.c Public benefit entity

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

1.d Going concern

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

Key judgments that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

These accounts have been prepared during the 2020/21 financial year as the Covid-19 (Coronavirus) pandemic hits the United Kingdom and the rest of the world. The impact of Covid-19 on Justice Defenders has been significant with regards to our abilities to deliver programme activity as originally planned for 2020, however we have worked with flexibility and innovation, quickly adapting to implement digital changes and a fundraising and communication strategy, as explained in more detail within our Annual Report.

The Board of Trustees and Senior Management Team have been meeting virtually on a more regular basis throughout the crisis to discuss actions and impact.

Forecasts have been prepared which provide comfort that the charity has sufficient reserves to continue to operate for at least twelve months from the date of the signing of the Balance Sheet and a flexible and considered approach has been adopted throughout the crisis to ensure we can navigate the uncertain times but increase our impact whilst doing so.

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

1.e Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.f Donations of gifts, services and facilities

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

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

1.g Interest receivable

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

1.h Fund accounting

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

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

1.i Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives
- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further
- the purposes of the charity and their associated support costs

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

1.j Allocation of support costs

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

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

• Fundraising	14%
• Legal Education	15%
• Legal Training & Practice	54%
• Covid Response	1%
• Improving Prison Conditions	1%
• Advocacy costs	16%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.

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

1.k Operating leases
Rental charges are charged on a straight line basis over the term of the lease.

1.l Tangible fixed assets
Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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

- Fixtures and fittings 12.5% straight line
- Computer equipment 30% straight line
- Motor vehicles 25% straight line

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

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

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

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

1.q Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/ (expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	Unrestricted £	Restricted £	**2021 Total £**	Unrestricted £	Restricted £	2020 Total £
Individual donations	1,542,465	1,991	**1,544,456**	895,603	4,731	900,334
Corporates & Trusts	378,277	381,861	**760,138**	104,486	422,912	527,397
Gifts in kind	148,789	-	**148,789**	144,703	-	144,703
	2,069,531	**383,853**	**2,453,384**	**1,144,792**	**427,642**	**1,572,435**

Included within individual donations is an amount of £9,486 (2020: £45,000) in respect of legacies.

4a. Analysis of expenditure (current year)

	CHARITABLE ACTIVITIES									
	Raising funds £	Legal Education £	Legal Training & Practice £	Covid Response £	Improving Prison Conditions £	Promoting human rights in the justice system £	Governance costs £	Support costs £	2021 Total £	2020 Total £
Staff costs (Note 6)	-	112,884	276,761	-	1,658	107,582	-	245,940	744,825	587,712
Pro bono services	-	122,268	11,363	-	-	-	-	15,158	148,789	144,703
Programme Activities and Direct costs	-	44,252	306,744	7,591	528	58,309	-	29,579	447,004	442,835
Operational support	144,379	-	-	-	-	-	10,141	335,396	489,916	339,281
	144,379	**279,404**	**594,868**	**7,591**	**2,186**	**165,891**	**10,141**	**626,073**	**1,830,534**	**1,514,531**
Support costs	87,650	93,911	331,818	6,261	6,261	100,172	-	(626,073)	-	
Governance costs	1,420	1,521	5,375	101	101	1,623	(10,141)	-	-	
Total expenditure 2021	**233,449**	**374,836**	**932,061**	**13,953**	**8,548**	**267,686**		**-**	**1,830,534**	**1,514,531**
Total expenditure 2020	218,150	340,541	596,913	89,838	26,213	242,876	()	-	1,514,531	

4b. Analysis of expenditure (prior year)

	CHARITABLE ACTIVITIES									
	Raising funds	Justice Changemakers: Training	Justice Changemakers: Journeys	Justice Changemakers: Services	Covid Response	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2020 Total
	£	£		£	£	£	£	£	£	£
Staff costs (Note 6)	-	116,660		234,436	-	9,082	98,347	-	129,188	587,713
Pro bono services	-	47,991		7,834	-	-	-	-	88,878	144,703
Programme Activities and Direct costs	-	92,174		187,211	64,723	8,759	73,370	-	16,598	442,835
Operational support	155,363	-	-	-		-	-	16,746	167,171	339,280
	155,363	**256,825**	-	**429,481**	**64,723**	**17,841**	**171,717**	**16,746**	**401,835**	**1,514,531**
Support costs	60,275	80,367		160,734	24,110	8,037	68,312	-	(401,835)	-
Governance costs	2,512	3,349		6,698	1,005	335	2,847	(16,746)	-	-
Total expenditure 2020	**218,150**	**340,541**	-	**596,913**	**89,838**	**26,213**	**242,876**	-	-	**1,514,531**

5. Net income for the year

This is stated after charging / (crediting):

	2021	2020
	£	£
Depreciation	**25,109**	9,546
Profit on disposal of fixed assets	**698**	803
Auditor's remuneration (excluding VAT):		
Audit-Current year	**10,000**	9,500
Audit-prior year over accrual	**(860)**	1,167
Foreign exchange (losses)	**(41,509)**	(10,639)

6. Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	**652,193**	499,975
Redundancy and termination costs	**18,000**	28,736
Social security costs	**47,444**	41,601
Employer's contribution to defined contribution pension schemes	**27,188**	17,400
	744,825	587,712

One employee earned between £90,000 and £100,000 during the year (2020: one between £80,000 and £90,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £356,068 (2020: £232,067).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2020: £nil).

No trustees received expenses or payment for reimbursement of travel and subsistence costs totalling in the year (2020: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 46 (2020: 36).

8. Related party transactions

There were no loans made to the charity in the year (2020: £nil). There were no related party balances at the year end (2020: £10,832 in other debtors)

Aggregate donations and other restricted income from Trustees were £3,181 (2020: £8,750).

9. Taxation

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

10. Tangible fixed assets - Group and charity

	Fixtures and fittings	Computer equipment	Motor vehicles	**Total**
	£	£	£	**£**
COST OR VALUATION				
At the start of the year	34,147	33,482	4,884	**72,513**
Additions in year	2,262	58,173	-	**60,435**
Disposals in year	(796)	(736)	-	**(1,532)**
At the end of the year	**35,613**	**90,919**	**4,884**	**131,417**
DEPRECIATION				
At the start of the year	21,554	20,991	3,794	**46,339**
Charge for the year	2,768	21,572	769	**25,109**
Eliminated on disposal	(665)	(829)	-	**(1,494)**
At the end of the year	23,657	41,734	4,564	**69,954**
Net book value At the end of the year	**11,956**	**49,186**	**320**	**61,462**
At the start of the year	12,593	12,491	1,090	**26,174**

All of the above assets are used for charitable purposes.

11. Debtors

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Other debtors	**13,301**	21,619	**13,301**	21,619
Prepayments and accrued income	**145,279**	14,002	**45,428**	14,002
	158,580	**35,621**	**58,729**	**35,621**

Included in accrued income are amounts due in more than one year of £34,742.

12. Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Trade creditors	**1,759**	2,160	**1,759**	2,160
Taxation and social security	**16,673**	10,480	**16,673**	10,480
Other creditors	**2,630**	2,540	**2,630**	2,540
Accruals	**59,230**	24,586	**49,378**	24,586
	80,292	**39,766**	**70,440**	**39,766**

13a. Analysis of net assets between funds (current year)

	General unrestricted	Restricted	**Total funds**
	£	£	**£**
Tangible fixed assets	61,462	-	**61,462**
Net current assets	1,091,012	206,867	**1,297,879**
Net assets at 31 December 2021	**1,152,473**	**206,867**	**1,359,340**

13b. Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	**Total funds**
	£	£	**£**
Tangible fixed assets	31,100	-	**31,100**
Net current assets	519,196	185,003	**704,199**
Net assets at 30 December 2020	**550,296**	**185,003**	**735,299**

The narrative to explain the purpose of each fund is given at the foot of the note below. During the year there were no transfers of funds made. In the prior year, included with the income for Covid Response was a reallocation of £1,986 from the Justice Changemakers Services funds brought forward and £3,016 from unrestricted funds.

14a. Movements in funds (current year)

	At 1 January 2021	Income & gains	Expenditure & losses	**At 31 December 2021**
	£	£	£	**£**
RESTRICTED FUNDS:				
Legal Education	58,299	53,321	(65,737)	**45,883**
Legal Training & Practice	107,431	328,541	(294,570)	**141,402**
Improving Prison Conditions	19,274	1,991	(1,682)	**19,583**
Total restricted funds	**185,003**	**383,853**	**(361,989)**	**206,867**
General funds	**550,296**	**2,070,722**	**(1,468,545)**	**1,152,473**
Total funds	**735,299**	**2,454,575**	**(1,830,534)**	**1,359,340**

14b. Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	**At 31 December 2020 £**
RESTRICTED FUNDS:				
Justice Changemakers Training	119,850	63,764	(125,315)	**58,299**
Justice Changemakers Services	160,109	270,933	(323,612)	**107,431**
Improving Prison Conditions	19,274	3,660	(3,660)	**19,274**
Promoting human rights in the justice system	17,743	30,000	(47,743)	-
Covid Response		62,302	(62,302)	-
Total restricted funds	**316,976**	**430,659**	**(562,632)**	**185,003**
General funds	**358,126**	**1,147,086**	**(954,917)**	**550,296**
Total funds	**675,102**	**1,577,746**	**(1,517,548)**	**735,299**

Purposes of restricted funds

- **Legal Education (Formerly Justice Changemakers Training)**

  To enable prisoners and prison staff to study law at the University of London by distance learning.

- **Legal Training & Practice (Formerly Justice Changemakers Services)**

  To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.

- **Improving Prison Conditions**

  To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.

- **Promoting human rights in the justice system**

  To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

- **Covid Response**

  To facilitate the release of inmates through the provision of a Fines Fund Campaign and to make available additional sanitation and PPE equipment to all those within the prison complex.

15. Legal status of the charity

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

KENYA
P.O. Box 1821-00606, Nairobi, Kenya

+254 722 452194

Physical address:
22 School Lane, Westlands
Apartment B1, Nairobi, Kenya

UGANDA
P.O. Box 50046, Luzira, Kampala, Uganda

+256 751 384205

Physical address:
Block 237, Plot 431, Mutungo Hill Road,
Luzira, Kampala, Uganda

UK
c/o Bryden Johnson, Kings Parade
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Claymont, DE 19703

JusticeDefenders

JusticeDefends

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Justice Defenders

JUSTICE DEFENDERS

England & Wales - Charity number 1121764

Accounts

Justice Defenders



Annual report

Report and financial statements
For the year ended 31 December 2020

Defenders of the defenceless

THIS YEAR

13,300+

virtual court sessions facilitated during Covid-19

9,100+

clients were served with legal advice and support by our team

2,000+

legal awareness sessions

245

paralegals working in prisons

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FRONT COVER: Pius after Justice Defenders secured his compassionate release.

BELOW: University of London law graduates Isaac Kimaru and Winnie Mutisya.



REFERENCE AND ADMINISTRATIVE DETAILS

Company number	06260329
Charity number	1121764
Registered office address	Bryden Johnson Kings Parade Lower Coombe Street Croydon England CR0 1AA
Country of registration	England & Wales
Country of incorporation	United Kingdom
Other names by which the charity is known	The charity changed its name from African Prisons Project to Justice Defenders on 18 December 2019.
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Miss S Cook Professor G Daly Mr T Dighton Mr D Hollow Mr J Holt Mr T Johnston Professor N J Johnson – Resigned 22 June 2021 Mrs J Lule – Resigned 16 March 2021 Dr A Merriman MBE Mrs S Oh – Resigned 6 January 2020 Mr J S Price Mr P F Cavadino – Resigned 25 February 2020
Company Secretary	Alexander McLean
Key management personnel	Alexander McLean, Founder & CEO Thomas Gill, Chief Operating Officer (Resigned March 2021) Miriam Wachira, Kenya Country Director Karen Saidi, Uganda Country Director
Bankers	Coutts & Co 440 Strand London, WC2R 0QS HSBC UK Bank PLC 1 Centenary Square Birmingham, B1 1HQ
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane London, EC1Y 0TL
Patrons	Dame Linda Dobbs Lord David Ramsbotham Lord Paul Boateng Jon Snow Lord Rowan Williams Rev'd Rose Hudson-Wilkin

FOREWORD FROM OUR FOUNDER

As we reflect on the pandemic so far, we find both progress and pain. In a world that seems more connected and divided than ever before, our defenders have been keeping the wheels of justice turning.



Alexander McLean
FOUNDER & CEO

Prisons are mostly hidden places – unseen and rarely talked about, especially in trying times like these. Countless voices are lost in the noise, but we have been listening. At the beginning of the pandemic our board set us two challenges: how do we have a greater impact in the prison communities we are part of than ever before and how do we prepare to be at the forefront of defending the defenceless and working for a fairer world post Covid-19.

From day one of lockdown we responded to immediate needs and piloted new forms of digital justice. What started as a Covid-19 response has become a new way of planning our programmes. Our target remains to enable one million defenceless clients to access justice by 2030. Digital justice will play a major role in helping us reach this ambition: in 2020 we are proud to have facilitated more than 13,300 online court hearings.

We've seen that it's possible to deliver legal education, training and practice online with death row inmates in East Africa – which makes us ask: what are the limits of the places we can reach as we look to train a new generation of defenders of the defenceless within other communities?

Thank you for being on this journey with us. We are really grateful for the generosity, encouragement and support we've received. In 2020 we understood in a new way what it looks like to find common cause in adversarial justice systems as we worked together in extraordinary times. I am grateful to all of the Justice Defenders community, not least members of our new funding communities, The Advocates and The Solidarity.

We look to 2021 with hope and greater determination to offer legal education and training to more people in defenceless communities, so that they may elevate those facing injustice through legal practice.



Alexander McLean
FOUNDER & CEO



Gilbert, who was initially given a life sentence, with his wife Maureen after being released from prison on 12 May 2020.

GILBERT WANAMI

WHO WE ARE

DEFENDERS OF THE DEFENCELESS

Photo credit: Emmanuel Boaz Photography

OBJECTIVES AND ACTIVITIES

Justice Defenders works to bring justice, dignity and hope to men, women and children in prisons.

All our charitable activities focus on the men, women and children in prisons, as well as those who work alongside them.

The trustees review Justice Defenders' aims, objectives and activities each year. This report looks at what Justice Defenders has achieved and the outcomes of the work in the reporting period. The trustees report the success of each key activity and the benefits Justice Defenders has brought to the people that it is set up to help. The review also helps the trustees ensure the Justice Defenders' aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Justice Defenders' aims and objectives, and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees present their report and the audited financial statements for the year ended 2020. Reference and administrative information set out on page 4 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. This trustees' Annual Report includes a directors' report as required by company law.

OUR COVID-19 RESPONSE

The global Covid-19 pandemic has impacted every sector, in every country across the globe. Justice Defenders work across Africa and our activities in the UK are no different.

We have worked with flexibility and innovation to ensure work is able to continue regardless of new rules and regulations that have come into force as a results of the pandemic.

By working closely with our partners in local prison authorities, and implementing digital solutions, we have been able to define a new way of working. Across Kenya, we have been able to support remote digital court hearings and adapt our teaching and training programmes to be delivered online with live support.

We have worked with all of our stakeholders to identify key areas of initial response and support that we have been able to provide the prisons service, prisons and prisoners:

- **A fines fund for the compassionate release of non-violent offenders**
- **Support and technology to run Zoom courts**
- **Sanitation products within the prisons where we work**
- **Support to continue distance learning with the University of London.**

We have also developed a fundraising and communication strategy to support our Covid-19 response, which has successfully engaged our current supporters and encouraged new support of our work.

We are conscious that the future landscape of fundraising and charitable support is uncertain for the sector. We have assessed and developed our fundraising strategy and our financial forecasts to ensure that Justice Defenders is in the strongest position possible to not only navigate the uncertain times, but to increase our impact whilst doing so.

BELOW: Justice Defenders paralegals Pamela Nyanje, Elizabeth Mugo and Lydia Njeri at Naivasha Women's Prison attending a virtual legal training session.













Progress towards digital justice offers a universal lesson that justice can be delivered efficiently across the world. No matter how marginalised communities are.







ACHIEVEMENTS AND PERFORMANCE

Highlights From 2020



FEBRUARY

2020 Gala Dinner

We gathered our community of judges, advocates, ex-prisoners, academics and allies at Lincoln's Inn to celebrate the work of our defenders and the strides made to ensure more people have meaningful access to justice.

MARCH

Introducing Justice Defenders

After more than a decade bringing hope and dignity to prison communities across East Africa as the African Prisons Project, we introduced our new identity as Justice Defenders. A new name and a renewed purpose for our mission: to defend justice with defenceless communities in Africa. Because everyone deserves a fair hearing.

FEBRUARY

An invitation to work in The Gambia

In partnership with the Judicial Collage of England and Wales, we convened key criminal justice stakeholders in Banjul to discuss solutions to the challenges they face, building common cause and receiving an invitation to bring our work to the defenceless communities of The Gambia.

APRIL

Compassionate release campaign

In response to the coronavirus outbreak, we launched a compassionate release campaign to decongest prisons. We paid the small fines for 145 non-violent offenders, men and women who otherwise would not have been able to secure their release.



MAY

The Sunday Times

One of Britain's most prestigious newspapers featured our work in the "Reasons to be cheerful" section. The piece reminded all of us fighting for justice in defenceless communities that while our work is hard and brings us close to human suffering, it also gives us the opportunity to encounter moments of shared joy.





JULY

Virtual paralegal training

We successfully piloted our first virtual paralegal training for the men and women in Machakos prison in Kenya, harnessing the power of technology to continue providing legal training and services to our communities.



OCTOBER

Exceptional exam results

We celebrated the outstanding performance of our students who received their bi-annual exam results from the University of London. In Uganda, the pass rate was 85%. In Kenya, 100%. And out of 46 total papers in Kenya there are four distinctions, 18 merits, and 17 credits with four graduates.



NOVEMBER

Christmas campaign

Through our newsletters, we took our supporters inside 12 prison communities in 12 days telling stories of hardship and hope, injustice and justice. Showing the untapped potential residing behind bars.

AUGUST

Winning three awards

We became a **2020 WISE Awards** winner, an award which recognises six projects from around the world for their innovative solutions to education challenges.

Our Founder and CEO Alexander McLean won the **2020 Grinnell College Innovator for Social Justice Prize** which recognises leaders who show creativity and extraordinary accomplishment in effecting positive social change.

Our team in Kenya received the **2020 Makini Award for Best Education and Best Legal Programme** awarded by the Kenya Prison Service.



OCTOBER

Legal trainee programme launch

We launched our Legal Trainee Scheme in Kenya, providing defenders with lived experience of incarceration with opportunities for personal and professional development to facilitate their progression into legal roles beyond Justice Defenders after their release.

DECEMBER

Television and radio features

More than 10 million people tuned in to watch **60 Minutes**, on CBS, America's oldest and most-watched television news programme, and learn about our work.

Our patron Bishop Rose Hudson-Wilkin featured Justice Defenders on **BBC Radio 4**, the BBC's most influential radio show, examining technology, justice and distance learning in the time of Covid-19.



OUR MISSION

Defending justice with defenceless communities through legal education, training, and practice.

All people are born with equal human rights. Some are more at risk of poverty. Others are on the margins of society and are vulnerable to experiencing prejudice and being unable to access jobs.

But each of us has something valuable to contribute.

So, we've been asking, would the world be different if those who've experienced conflict with the law became lawyers themselves? What would happen if those in financial need had access to the same quality of legal services as the wealthy? Would our prisons be less full? Would our nations be more just?

Around the world three million people are currently affected by the excessive use of pre-trial detention - men, women and children. They await trial in overcrowded and under-resourced prisons, many without legal representation.

We're asked: why train people in prison rather than simply working to give more people access to lawyers? Because we believe that "there are many things that can only be seen through eyes that have cried."

By equipping justice defenders to facilitate a just legal process – through legal education, training, and practice – we are the ones ensuring a fair hearing. Our work over the last 10 years has taught us that everyone deserves the right to tell their story.



Where we worked in 2020

East Africa continues to be the focus of our activity with new opportunities arising in The Gambia.

UGANDA

We provide education, training and legal practice, as well as legacy healthcare and life skills initiatives across 13 prisons.

KENYA

Across 10 prisons, we provide education, training and legal practice.

THE GAMBIA

We are working with The Gambian government and criminal justice agencies to introduce our model in Mile II prison, where the first cohort of paralegals will be trained to work at legal desks.







When you glance inside prisons, you see stark realities. When you really look, you find resilience, courage, and untapped potential.

Matteo Cassini
Community Development Manager







OUR MODEL

Training paralegals and lawyers within defenceless communities to provide legal services for themselves and others – protecting their rights through education, training and practice.

Education

We provide committed individuals with a formal education, legal training and exposure to global best practice access to a world-class legal education.

Training

We provide in-house training for prisoners and prison staff to become paralegals, advocates, and peer educators. We also provide professional development opportunities for people with lived experience of incarceration to facilitate their progression into legal roles after release.

Practice

We provide individuals with free legal advice and support, and conduct awareness sessions to large groups of prisoners through prison-based legal offices in men and women's prisons, which are staffed by our paralegals.



RIGHT: Paralegals and University of London law students Joseph Lodiaka and Tobias Omukuti, with paralegal Eliud Naibei in the legal office at Naivasha Maximum Security Prison.

A Common Cause

Because *'there are many things that can only be seen through eyes that have cried'*, we are unapologetically committed to grow in allyship with those with lived experience of the criminal justice system. In a spirit of radical integration, we reimagine justice through the unique perspectives of those who are in prison and were formerly incarcerated.

By serving together and calling upon the potential in each other to contribute to more just societies, we are manifesting a future in which our defenders have moved from being in conflict with the law to the ones making and implementing it.

We stand in solidarity with the communities who have been generationally excluded from shaping justice systems worldwide. From East Africa to the United States, we bring them together with judges, advocates and visionaries to share experiences and create unprecedented possibilities for good. We work for justice for everyone, without breaking fellowship with anyone. And as we study and practice law together we hope to grow in unity, in diversity and love for each other.

We do this successfully by innovating and leveraging the power of technology to amplify diverse and equitable voices in the global justice conversation.

In the face of the pandemic, we have accelerated the delivery of legal training, education and practice by using digital tools to reduce time from planning to action. As we prepare for what's next and to deliver legal services at scale, over and over we show up in and for our communities, bringing fair hearings and access to justice to the defenceless.

We lead and invest in the transformation of digital justice to address the targets set out in the UN's Sustainable Development Goals (specifically SDG 16.3, 16.6, 16.A). And to accelerate progress towards this goal through technology and in partnership with governments, non-governmental organisations, national prison services, the judiciary, prisoners and prison staff, universities, and the wider legal fraternity. Because, fundamentally, everyone deserves a fair chance to tell their side of the story.

BELOW: Justice Defenders paralegals Naomi Nekesa, Margret Njeri and Priscillah Cherono working in Langata Women's Prison legal office.



We're equipping the accused. Informing the indicted. Educating the incarcerated. And taking the law to the margins of society.



BELOW: Philip Mueke, a law graduate from Kamiti Maximum Security Prison.

Education

WHAT WE DO

We provide committed individuals with an education, legal training and exposure to global best practice.

We believe that the education offered to those in prison should be of a similar standard to that offered to those who make laws and send people to prison. We work with justice defenders from any background; those willing and able to study, often in difficult and challenging circumstances, to reach a degree-level education.

HOW WE DO IT

We offer a formal sponsorship programme, enabling prisoners and prison staff to study law with the University of London, through distance learning.

Our classrooms are found in men's and women's prisons across Africa, where students are taught by qualified law tutors, visiting academics and professionals. Limited internet access, resources and security restrictions – even basic classroom facilities are hard to arrange. But in 2020 we had a class of 43 law students – both prisoners and prison staff. Working together, studying alongside their other responsibilities, and often acting as paralegals in our legal offices.

In total, 39 of our students have completed their Bachelor of Law undergraduate degrees (LLB).

PARTNERSHIPS

The University of London

The University of London provides a world-class law programme which our students access via its outstanding long-distance learning programmes.

It is one of the largest, most diverse universities in the UK with over 120,000 students in London, and a further 50,000 studying across 180 countries on its degree courses. Its former students include Nelson Mandela and other Heads of State, as well as distinguished lawyers around the world.

IN 2020

43 students studied law (LLB) with our support via the University of London distance learning programme.

This included **24** students from Kenya and **19** students from Uganda.

As a result of the Covid-19 pandemic, classes were conducted virtually for most of the year.

14

students successfully completed their studies in 2020. (9 in Kenya and 5 in Uganda)

World Innovation Summit for Education (WISE) Awards - Celebrating the future of Education
Justice Defenders was recognised for our work in increasing access to justice for inmates through legal education training and practice.

Makini Award
In Kenya, Justice Defenders won the **2020 Makini Award for Best Education and Best Legal Programme** awarded by the Kenya Prison Service, in recognition of our efforts in advancing prison education and access to justice.

BELOW: Ozele J. Umar



The ripple effect of studying law



ABOVE: Paul Kukubi

Paul Kukubi is an inmate at Luzira Upper Prison in Uganda, and a law student with the University of London. In 2017 a fellow inmate Ozele J. Umar requested Paul's support to help write an appeal for his case. Ozele shared the written appeal with his lawyer, who submitted it to the court.

In 2019 Ozele's appeal was heard and approved, resulting in his charge of murder to be amended to manslaughter and his sentence to be reduced to 10 years in prison.

On 26 November 2020, Ozele appeared in court and successfully appealed the legality of his sentence. He was ordered to be immediately released.

Through Paul's legal education and practice, he was able to support Ozele and ensure he didn't spend unjust years imprisoned. Ozele now plans to complete a diploma in entrepreneurship and business management to help him to start his own business.

Training

WHAT WE DO

We provide in-house training for prisoners and prison staff to become paralegals, advocates, and peer educators.

We also provide professional development opportunities for prison staff and criminal justice decision-makers. This UK secondment programme – in partnership with the Commonwealth Scholarship Commission – selects those who have a track record of excellence.

We build capacity via rigorous training, networking and leadership skills, with judicial symposia for magistrates, registrars and court clerks along with resident judges, with quarterly reviews of the state of access to justice for prisoners.

HOW WE DO IT

Paralegals

We've seen that those in conflict with the law are well suited to provide simple, accessible legal services to those in need. This training model involves sharing simple, accessible information about the court process, as well as potentially life-changing legal advice. This means they can provide simple, accessible legal services to those in need. By the end of 2020 we have trained more than 240 paralegals.

Our in-house prison paralegals have been our first line of responders. They are familiar with the power dynamics within prisons, and the modern law and formal institutions. Their ability to translate complex justice problems into accessible languages within prisons has meant they are able to raise awareness and support clients to handle their own cases.



"The atmosphere has really changed. Previously in Naivasha Prison there were a lot of indiscipline cases. It's not because they are bad, it's because they are despairing. Our work has brought hope to prison."

TABITHA NYORO - HUMAN RIGHTS OFFICER, TRAINED PARALEGAL AND UNIVERSITY OF LONDON LAW GRADUATE.

IN 2020

245

trained paralegals worked across 23 prisons in two countries. They have provided more than 9,100 people with free legal advice.

PARTNERSHIPS

Strathmore University

Through the commitment of their staff and students, Strathmore have provided ongoing training and support for our paralegals and students.

The Commonwealth Scholarship Commission (CSC)

Through our partnership with the CSC we have enabled 28 talented justice officials from across Africa to participate in this unique learning experience.

Clifford Chance (CC)

Having received the Access to Justice Award from CC in 2011, we have continued to partner with them receiving strategic and financial support to grow our work on the ground and plan for our future from the Firm's funding, charity and volunteering arm, the Clifford Chance Foundation.

Joseph secured his fellow inmates' freedom, and then his own



Joseph Karanja spent 20 years in prison. Arrested in 2000, he was sentenced to death at his trial in 2001. However, in 2009 he was one of 4,000 prisoners whose death sentences were commuted to life imprisonment by Kenyan President Mwai Kibaki.

Since then Joseph has spent his time at Kamiti Maximum Security Prison studying the law. Alongside his legal studies he received paralegal training and served as the Chief Registrar of Paralegals overseeing the legal office within the prison.

As a paralegal Joseph made an unlikely application to the Chief Magistrate of Machakos Law Courts to permit him to act as an intermediary for three inmates. Surprisingly the court accepted his application and Joseph was able to stand before the court, providing their legal representation. This resulted in the release of one of his clients with the other two receiving reduced sentences.

And then it was his turn. In 2018 Joseph made an application under Article 50 (6) of the constitution with new and compelling evidence which applied to his sentencing. Later this was amended to a resentencing petition. On 10th January 2020 he was able to argue his case and was released unconditionally after serving 20 years behind bars.

After enabling his fellow inmates to secure justice, with a degree in law from the University of London under his belt, Joseph is now free.



"There can be no justice without peace, and there can be no peace without justice."

DR. MARTIN LUTHER KING JR

RIGHT: Alvin Kabaka, a Justice Defenders paralegal in Kamiti Maximum Security Prison.

Practice

WHAT WE DO

We provide our clients with free legal advice and support, and conduct awareness sessions to large groups of prisoners through prison-based legal offices in men and women's prisons, which are staffed by our paralegals.

HOW WE DO IT



Through legal awareness sessions and case management, our paralegals provide basic legal support and advice to prisoners. Their work includes preparing inmates to present their cases effectively in court particularly during bail and mitigation hearings, tracing of sureties on behalf of those seeking to apply for bail, resolving cases through Alternative Dispute Resolution, and acting as a link between those inmates who have overstayed on pre-trial detention and the justice officials, among others.

This practice takes place across Africa's prisons, where we staff our legal offices with prisoners and prison officers alongside our team and volunteers. Some offices occupy their own building, newly built or repurposed, within the prison's walls. Others take place under a tree or tarpaulin, or in a cell block.

We are equipping the judiciary to make more effective decisions, because they get to hear both sides of the story. We are not acting as judges. Rather, we're helping the judges to follow due process, by ensuring that each defendant can effectively engage at their hearing.

BELOW: Eunice and Margaret in our paralegal office at Langata Women's Prison, Kenya.



Securing hope after a death sentence

In February 2003 Margaret Mueni, a single mother of two young children was arrested. After spending years in prison, in May 2007 Margaret pleaded not guilty to the offence of robbery with violence but was found guilty and sentenced to serve three death sentences.

After more than 10 years in prison, in 2019 Margaret was able to appeal her case again, and her death sentence was successfully reduced to a 30-year sentence. Hope had returned.

Hearing about Justice Defenders' legal office, she approached Eunice Mbijiwe, a paralegal trained at the women's prison. Eunice encouraged her to apply for a sentence review with the high court. Her application was allowed. Eunice drafted the submission and submitted them to the court, which resulted in Margaret's sentence being reduced to 20 years, renewing Eunice's hope and leaving her with less than three years to serve in prison.

IN 2020

We have constructed four legal offices in Kenyan prisons to support our paralegals at Thika Main, Thika Women's and Naivasha Medium prisons. We refurbished the library at Langata Prison and expanded the Kiambu Prison paralegal office.

To ensure our work can continue during the Covid-19 pandemic, and beyond, we have enabled digital forms of justice by providing laptops, computers, TVs and internet connections to prisons.



ABOVE: Justice Defenders paralegals Josephine Chelel and Lucy Rutere in Langata Women's Prison.



While spending one and a half years in Luzira Women's Prison, Claire trained as a paralegal.

Claire Membe with her family upon her release.

LOOKING AHEAD

ACROSS AFRICA

Longer term, we want to expand geographically, where there is a wider need. So we plan to take our model – which is working so effectively in Uganda and Kenya – and implement it more widely across Africa.

BEYOND AFRICA

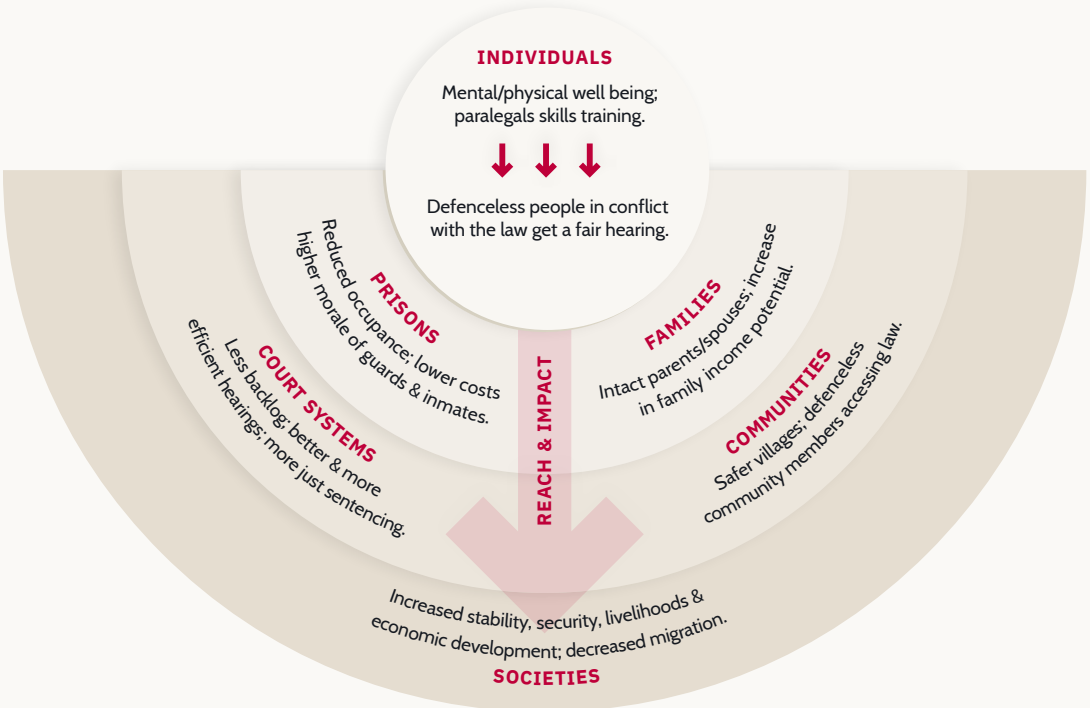
We will continue to share the impact of our work and the possibilities for transformation within the criminal justice system, where there is the will to affect change. We will provide pathways to allow our students to apply their learnings and knowledge to their wider communities and impact their nations upon their release. By empowering those who have been most disadvantaged, we can harness their talent and passion for a fairer world and see genuine systemic change.

AMBITION FOR SCALE

Our model for change is people-centred, affordable, adaptable, collaborative and sustainable.

Today we work with prison communities across Africa. But this model is scalable to all communities. For example for sex workers in Brazil, migrant and refugee communities across Europe, or immigrant construction workers in the Middle East.

We want to take legal knowledge and services to the margins of society. And serve one million clients by 2030.



JOIN US

We are defending the defenceless.



Over the last year we have witnessed a world more connected and divided than ever before. It has been an unprecedented year that has seen our defenders having to pivot and use this unique chapter in history to keep the wheels of justice turning.

From the beginning of the lockdowns around the world, we responded to the immediate needs on the ground and piloted new forms of digital justice. And now we are putting technology first in our thinking as we design future interventions and scale within other defenceless communities.

"We need to behave abnormally" was the slogan at our first virtual paralegal training for inmates and prison officers. What started as a Covid-19 response has become a new way of planning our programmes. Our target remains one million clients served by 2030. And digital justice will play a major role in reaching this ambition.

Prisons are mostly hidden places – unseen and rarely talked about. Especially in trying times like these. So countless voices are lost in the noise. But we are listening.

We don't plan to stop there. There are more people in defenceless communities that need a fair hearing. There is more work to be done. And we are ambitious in our plans to reach even more people in the next year.

The lack of meaningful access to justice continues to impact nearly two out of every three people worldwide. From developing countries like Uganda to the United States – with the highest population of prisoners globally – we are living amidst a global justice crisis.



In overcrowded and under-resourced prisons around the world there are men, women, and children who have not been found guilty of any crime.

This is the case for three million people around the world currently affected by the excessive use of pre-trial detention.

Once in the system, many lack the knowledge or financial resources to afford proper legal representation or bail. As a result, they're more likely to get prison sentences than non-custodial options.

They simply cannot afford a just defence. Lives are lost waiting for justice to arrive.

Join us in defending the defenceless

Would you give a defenceless person access to a fair hearing?

This could mean that they are notified of the charge against them and educated on how they can respond to it.

Fundamentally, it is a chance to tell their side of the story before being convicted of an offence or punished for it.

We do this by training people in defenceless communities to become paralegals and lawyers within their communities. To provide legal services for themselves and others. To protect their rights and address their wrongs. To release their potential.

The Advocates
By joining The Advocates and pledging £10,000 a year you would enable us to unlock talent, expand our audacious team, and invest deeply in communities that others won't. You'll receive quarterly impact reports and invitations to exclusive community events, from roundtable discussions to visiting our work.

The Solidarity
By becoming a member of The Solidarity with a gift of £20 a month, your £240 could enable the training of one paralegal to defend the defenceless in their community to others.
You'll receive exclusive stories from Kenya to Uganda and beyond, and get to hear directly from staff working on the ground.

We are working to ensure that 1,000,000 defenceless people in conflict with the law get a fair hearing by 2030.

Give now at www.justice-defenders.org/donate

BELIEFS AND ETHOS

Justice Defenders is founded on the values of humility, solidarity and bravery. We serve all prisoners regardless of their offence, innocence, or guilt. No matter their sentence, religion, background, race, or gender. We believe every person's life is fundamentally valuable — their past need not define their future.

We believe that transformational change in prisons will only come by building relationships with people. Understanding their needs, empowering their development, and putting the power for change in their hands. Our community of defenders is inclusive and welcomes people from all walks of life.

We understand that to create lasting change we must prioritise our partnerships with local prison communities, prison services and other agencies. It is only by working together that we can create change both on the ground and at policy level.

These values underpin each and every aspect of our work with beneficiaries, colleagues, volunteers, supporters and partners. They are integral to what we do and how we do it, and so we look for them in everyone we work with.

"Justice Defenders have a high level of rehabilitation and make straightforward candidates for potential presidential pardon."

MICHAEL KAGIKA – CEO, POWER OF MERCY COMMITTEE (KENYA)



RIGHT: Justice Defenders paralegals Margaret Njeri in the library at Langata Women's Prison.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Justice Defenders is a company limited by guarantee.

Recruitment, appointment and induction of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a one-year renewable basis. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

One third of trustees must retire and may be reappointed at each annual general meeting.

Governing document

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. The senior management team comprises: Alexander McLean, Jude Fox – Director of Finance & Recourses, Miriam Wachira – Kenya Country Director, Karen Saidi – Uganda Country Director, Matteo Cassini – Community Development Manager, Stephanie Starling – Chief of Staff.

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising, communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

Risk management

The charity has a risk management strategy comprised of:

- An annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise.

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counselling services to all staff.

The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

Company law requires the 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 that period.

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 and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware

- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

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

The trustees' annual report has been approved by the trustees on 28 June 2021 and signed on their behalf by

Mr D Hollow (Trustee)

Mr T Dighton (Trustee)

FINANCIAL REVIEW

During 2020, Justice Defenders received income of

£1,574,729

(2019: £1,834,936)

Of this **£427,642** (2019: **£886,517**) is restricted and **£1,147,086** (2019: **£948,419**) is unrestricted.

During the year expenditure was **£1,514,531** (2019: **£1,423,187**) of which **£562,632** (2019: **£781,730**) was spent from restricted funds and **£951,900** (2019: **£641,457**) from unrestricted funds, leaving a reserves balance of **£735,299** (2019: **£675,102**).

Of this **£185,003** is restricted (2019: **£316,976**) and **£550,296** is unrestricted (2019: **£358,126**).

Reserves policy

Justice Defenders has a reserves policy holding a lower unrestricted reserves figure of **£120,000**, and an upper unrestricted reserve of **£360,000**. As of the end of 2020, **£120,000** was held in reserve. A separate dedicated reserves bank account has been opened to hold this amount. By the end of 2021, Justice Defenders will hold the upper level reserve target of **£360,000** in this account.

At 31 December 2020, Justice Defenders held unrestricted free reserves of **£550,296** (2019: **£358,126**) and restricted reserves of **£185,003** (2019: **£316,976**) in addition to the fixed assets. It is noted that the balance of unrestricted reserves as at 31 December 2020 exceeds the upper target reserve figure, but this is on account of the timing of a donation received at the end of the financial year of unrestricted funds that forms a large part of the 2021 budget, so it is expected that ultimately the reserves will sit within the predetermined target range. The board are also mindful, given the Covid-19 pandemic, that it is appropriate to keep these figures under constant review to potentially hold reserves at a slightly higher level during these times of uncertainty.

Remuneration policy

A remuneration committee (which is a sub-committee of the board) reviews the salaries annually and recommends pay rises considering benchmarking of other charities of similar size and focus as well as inflationary cost of living factors. In 2020 a full benchmarking exercise was completed using external consultants to ensure that Justice Defenders has a suitable and robust salary structure in the UK.

Fundraising disclosures

Justice Defenders approach to fundraising is largely focused on trusts and foundations, a limited number of high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.





COVID-19 Response

We have worked with flexibility and innovation to ensure work is able to continue regardless of new rules and regulations that have come into force as a results of the pandemic. By working closely with our partners in local prison authorities, and implementing digital solutions, we have been able to define a new way of working. Across Kenya, we have been able to support remote digital court hearings and adapt our teaching and training programmes to be delivered online with live support. We have worked with all of our stakeholders to identify key areas of initial response and support that we have been able to provide the prisons service, prisons and prisoners:

- A fines fund for the compassionate release of non-violent offenders
- Support and technology to run Zoom courts
- Sanitation products within the prisons where we work
- Support to continue distance learning with the University of London.

We have also developed a fundraising and communication strategy to support our Covid-19 response, which has successfully engaged our current supporters and encouraged new support of our work. We are conscious that the future landscape of fundraising and charitable support is uncertain for the sector. We have assessed and developed our fundraising strategy and our financial forecasts to ensure that Justice Defenders is in the strongest position possible to not only navigate the uncertain times, but to increase our impact whilst doing so.

AUDITORS REPORT

Opinion

We have audited the financial statements of Justice Defenders (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).*

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Justice Defenders' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- The trustees' annual report, including the strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

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

- We enquired of management and the finance, audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
    - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
    - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

Use of our report

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

Noelia Serrano
(Senior statutory auditor)
10 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
INCOME FROM:							
Donations and legacies	**3**	1,144,792	427,642	**1,572,435**	945,075	886,517	**1,831,592**
Other income		2,294	-	**2,294**	3,344	-	**3,344**
Total income		1,147,086	427,642	**1,574,729**	948,419	886,517	**1,834,936**
EXPENDITURE ON:							
Raising funds	**4a**	218,150	-	**218,150**	96,962	-	96,962
Charitable activities	**4a**						
Justice Changemakers Training		215,226	125,315	**340,541**	278,869	179,877	458,746
Justice Changemakers Journeys		-	-	-	72,485	68,903	141,388
Justice Changemakers Services		273,302	323,612	**596,913**	133,993	357,470	491,463
Improving Prison Conditions		22,553	3,660	**26,213**	44,229	29,647	73,876
Promoting human rights in the justice system		195,133	47,743	**242,876**	14,919	145,833	160,752
Covid Response		27,536	62,302	**89,838**	-	-	-
Total expenditure		951,900	562,632	**1,514,531**	641,457	781,730	1,423,187
NET INCOME / (EXPENDITURE) FOR THE YEAR	**5**	195,186	(134,989)	**60,198**	306,962	104,787	411,749
Transfers between funds		(3,016)	3,016	-	-	-	-
Net movement in funds		192,170	(131,973)	**60,197**	306,962	104,787	411,749
RECONCILIATION OF FUNDS:							
Total funds brought forward		358,126	316,976	**675,102**	51,164	212,189	263,353
Total funds carried forward		550,296	185,003	**735,299**	358,126	316,976	675,102

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

Balance sheet as at 31 December 2020

Company no. 06260329

	Note	£	2020 £	£	2019 £
FIXED ASSETS:					
Tangible assets	10		**26,173**		21,247
			26,173		21,247
CURRENT ASSETS:					
Debtors	11	**35,621**		416,144	
Cash at bank and in hand		**713,271**		288,334	
		748,892		704,478	
LIABILITIES:					
Creditors: amounts falling due within one year	12	**(39,766)**		(50,623)	
NET CURRENT ASSETS			**709,126**		653,855
Total assets less current liabilities			**735,299**		675,102
THE FUNDS OF THE CHARITY:	14a				
Restricted income funds			**185,003**		316,976
Unrestricted income funds:					
General funds		**550,296**		358,126	
Total unrestricted funds			**550,296**		358,126
Total charity funds			**735,299**		675,102

Approved by the trustees on 28 June 2021 and signed on their behalf by

Trustee
Mr D Hollow

Trustee
Mr T Dighton

Statement of cash flows

For the year ended 31 December 2020

RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income / (expenditure) for the reporting period	**60,198**	411,749
(as per the statement of financial activities)		
Depreciation charges	**9,546**	8,839
(Profit) on fixed asset disposals	**(803)**	-
Decrease / (Increase) in debtors	**380,523**	(354,376)
(Decrease) / Increase in creditors	**(10,857)**	16,174
Net cash provided by / (used in) operating activities	**438,607**	**82,386**

OPERATING ACTIVITIES

	Note	2020		2019	
		£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES					
Net cash provided by / (used in) operating activities			**438,607**		82,386
Cash flows from investing activities:					
Proceeds from the sale of fixed assets		**2,697**			
Net purchase of fixed assets		**(16,366)**		(1,523)	
Net cash (used in) investing activities			**(13,669)**		(1,523)
Change in cash and cash equivalents in the year			**424,937**		80,863
Cash and cash equivalents at the beginning of the year			**288,334**		207,471
Cash and cash equivalents at the end of the year			**713,271**		**288,334**

ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash at bank and in hand	**288,334**	**424,937**	-	**713,271**
Total cash and cash equivalents	**288,334**	**424,937**	**-**	**713,271**

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies

1.a Statutory information
Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address (and principal place of business) is Kings Parade, Lower Coombe Street, Croydon, CR0 1AA

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

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Charities SORP FRS 102 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya and the US are in substance branches and so are included in the results and position of the charity.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually

evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

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

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

Key judgements that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

These accounts have been prepared during the 2020/21 financial year as the Covid-19 (Coronavirus) pandemic hits the United Kingdom and the rest of the world. The impact of Covid-19 on Justice Defenders has been significant with regards to our abilities to deliver programme activity as originally planned for 2020, however we have worked with flexibility and innovation, quickly adapting to implement digital changes and a fundraising and communication strategy, as explained in more detail within our Annual Report.

The Board of Trustees and Senior Management Team have been meeting virtually on a more regular basis throughout the crisis to discuss actions and impact. Forecasts have been prepared which provide comfort that the charity has sufficient reserves to continue to operate for at least twelve months from the date of the signing of the Balance Sheet and a flexible and considered approach has been adopted throughout the crisis to ensure we can navigate the unertain times but increase our impact whilst doing so.

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

1.e Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.
Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

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

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

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

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

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

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

- Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives

- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs

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

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

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

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

- Fundraising 15%
- Justice Changemakers Training 20%
- Justice Changemakers Services 40%
- Covid Response 6%
- Improving Prison Conditions 2%
- Advocacy costs 17%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.

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

1.k Operating leases
Rental charges are charged on a straight line basis over the term of the lease.

1.l Tangible fixed assets
Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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

- Fixtures and fittings 12.5% straight line
- Computer equipment 30% straight line
- Motor vehicles 25% straight line

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

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

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

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

1.q Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange
Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

			2020			2019
	Unrestricted	Restricted	**Total**	Unrestricted	Restricted	Total
	£	£	**£**	£	£	£
Individual donations	895,603	4,731	**900,334**	499,462	410,680	910,142
Corporates & Trusts	104,486	422,912	**527,397**	309,015	475,837	784,852
Gifts in kind	144,703	-	**144,703**	136,598	-	136,598
	1,144,792	427,642	**1,572,435**	945,075	886,517	1,831,592

Included within individual donations is an amount of £45,000 (2019:nil) in respect of legacies.

4a. Analysis of expenditure (current year)

		CHARITABLE ACTIVITIES								
	Raising funds	Justice Change-makers: Training	Justice Change-makers: Journeys	Justice Change-makers: Services	Covid Response	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	**2020 Total**	2019 Total
	£	£		£	£	£	£	£	£	**£**	£
Staff costs (Note 6)	-	116,765	-	234,436	-	9,082	98,347	-	129,188	**587,712**	549,134
Pro bono services	-	47,991	-	7,834	-	-	-	-	88,878	**144,703**	136,598
Programme Activities and Direct costs	-	92,174	-	187,211	64,723	8,759	73,370	-	16,598	**442,835**	469,474
Operational support	155,363	-	-	-		-	-	16,746	167,172	**339,281**	267,981
	155,363	**256,825**	**-**	**429,481**	**64,723**	**17,841**	**171,717**	**16,746**	**401,835**	**1,514,531**	**1,423,187**
Support costs	60,275	80,367	-	160,734	24,110	8,037	68,312	-	(401,835)	**-**	
Governance costs	2,512	3,349	-	6,698	1,005	335	2,847	(16,746)	-	**-**	
Total Expenditure 2020	**218,150**	**340,541**	**-**	**596,913**	**89,838**	**26,213**	**242,876**	**-**	**-**	**1,514,531**	**1,423,187**
Total Expenditure 2019	96,962	458,746	141,388	491,463	-	73,876	160,752	-	-	**1,423,187**	

4b. Analysis of expenditure (prior year)

		CHARITABLE ACTIVITIES							
	Raising funds	Justice	Justice Changemakers: Journeys	Justice Change-makers: Services	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	**2019 Total**
	£	£	£	£	£	£	£	£	**£**
Staff costs (Note 6)	-	125,765	37,705	215,117	15,671	93,254	-	61,622	**549,134**
Pro bono services	-	29,213	69,119	12,125	15,078	-	3,000	8,063	**136,598**
Programme Activities and Direct costs	-	201,491	20,927	161,944	29,490	40,225	-	15,397	**469,474**
Operational support	83,325	-	-	-	-	-	15,534	169,122	**267,981**
	83,325	356,469	127,751	389,186	60,239	133,479	18,534	254,204	**1,423,187**
Support costs	12,710	95,327	12,710	95,327	12,710	25,420	-	(254,204)	**-**
Governance costs	927	6,950	927	6,950	927	1,853	(18,534)	-	**-**
Total expenditure 2019	**96,962**	**458,746**	**141,388**	**491,463**	**73,876**	**160,752**	**-**	**-**	**1,423,187**

5. Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2020 Total	2019 Total
	£	£
Depreciation	**9,546**	8,840
Loss on disposal of fixed assets	**803**	
Auditor's remuneration (excluding VAT):		
Audit - current year	**9,500**	9,500
Audit - prior year under accrual	**1,167**	1,900
Foreign exchange (losses)	**(10,639)**	(3,480)

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

Staff costs were as follows:

	2020 Total	2019 Total
	£	£
Salaries and wages	**499,975**	506,397
Redundancy and termination costs	**28,736**	-
Social security costs	**41,601**	34,604
Employer's contribution to defined contribution pension schemes	**17,400**	8,133
	587,712	549,134

There were no redundancy or termination costs accrued at the balance sheet date / settled and paid at the balance sheet date.

One employee earned between £80,000 and £90,000 during the year (2019: one between £70,000 and £80,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £232,067 (2019: £188,455).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2019: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 36 (2019: 42).

8. Related party transactions

There were no loans made to the charity in the year (2019: £nil). Included in other debtors at the year end is a balance due from Mr A McLean of £10,832, (2019: nil) that was repaid in January 2021.

Aggregate donations and other unrestricted income from Trustees were £8,750 (2019: £6,525).

9. Taxation

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

10. Tangible fixed assets

	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£
COST OR VALUATION				
At the start of the year	**34,386**	24,338	4,884	**63,608**
Additions in year	**-**	16,366	-	**16,366**
Disposals in year	(239)	(7,223)	-	**(7,462)**
At the end of the year	**34,147**	33,482	4,884	**72,513**
Depreciation				
At the start of the year	**18,787**	20,547	3,027	**42,361**
Charge for the year	**2,886**	5,893	767	**9,546**
Eliminated on disposal	**(119)**	(5,449)	-	**(5,568)**
At the end of the year	**21,554**	20,991	3,794	**46,339**
Net book value				
At the end of the year	**12,593**	12,491	1,090	**26,173**
At the start of the year	**15,599**	3,791	1,857	21,247

11. Debtors

	2020	2019
	£	£
Other debtors	**21,619**	24,242
Prepayments and accrued income	**14,002**	391,903
	35,621	416,144

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	**2,160**	185
Taxation and social security	**10,480**	20,387
Other creditors	**2,540**	13
Accruals	**24,586**	30,038
	39,766	50,623

13a. Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
		£	£
Tangible fixed assets	26,173	-	**26,173**
Net current assets	524,123	185,003	**709,126**
Net assets at 31 December 2020	**550,296**	**185,003**	**735,299**

13b. Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	Total funds
		£	£
Tangible fixed assets	21,247	-	**21,247**
Net current assets	336,879	316,976	**653,855**
Net assets at 31 December 2019	**358,126**	**316,976**	**675,102**

14a. Movements in funds (current year)

	At 1 January 2020	Income & gains	Expenditure & losses	**At 31 December 2020**
	£	£	£	£
RESTRICTED FUNDS:				
Justice Changemakers Training	119,850	63,764	(125,315)	**58,299**
Justice Changemakers Services	160,109	270,933	(323,612)	**107,430**
Improving Prison Conditions	19,274	3,660	(3,660)	**19,274**
Promoting human rights in the justice system	17,743	30,000	(47,743)	**-**
Covid Response	-	62,302	(62,302)	**-**
Total restricted funds	316,976	430,659	(562,632)	**185,003**
General funds	358,126	1,147,087	(954,917)	**550,296**
Total funds	675,102	1,577,746	(1,517,548)	**735,299**

The narrative to explain the purpose of each fund is given at the foot of the note below. Included with the income for Covid Response is a reallocation of £1,986 from the Justice Changemakers Services funds brought forward and £3,016 from unrestricted funds. In the prior year there was no transfer of funds made.

14b. Movements in funds (prior year)

	At 1 January 2019	Income & gains	Expenditure & losses	**At 31 December 2019**
	£	£	£	£
RESTRICTED FUNDS:				
Justice Changemakers Training	81,850	155,733	(117,733)	**119,850**
Justice Changemakers Journeys	-	31,590	(31,590)	**-**
Justice Changemakers Services	112,849	342,586	(295,326)	**160,109**
Improving prison conditions	17,490	29,880	(28,096)	**19,274**
Promoting human rights in the justice system	-	90,918	(73,175)	**17,743**
Regional oversight	-	235,810	(235,810)	**-**
Total restricted funds	212,189	886,517	(781,730)	**316,976**
General funds	51,164	948,419	(641,457)	**358,126**
Total funds	263,353	1,834,936	(1,423,187)	**675,102**

Purposes of restricted funds

- **Justice Changemakers Training**
  To enable prisoners and prison staff to study law at the University of London by distance learning.
- **Justice Changemakers Services**
  To promote respect and fulfilment of the right of access to justice for inmates in Kenya and Uganda.
- **Justice Changemakers Journeys**
  To provide professional secondment opportunities for senior prison personnel to learn from the UK prison management systems.
- **Improving Prison Conditions**
  To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.
- **Promoting human rights in the justice system**
  To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.
- **Covid Response**
  To facilitate the release of inmates through the provision of a Fines Fund Campaign and to make available additional sanitation and PPE equipment to all those within the prison complex.

15. Legal status of the charity

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

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