



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.

INTRODUCTION

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.

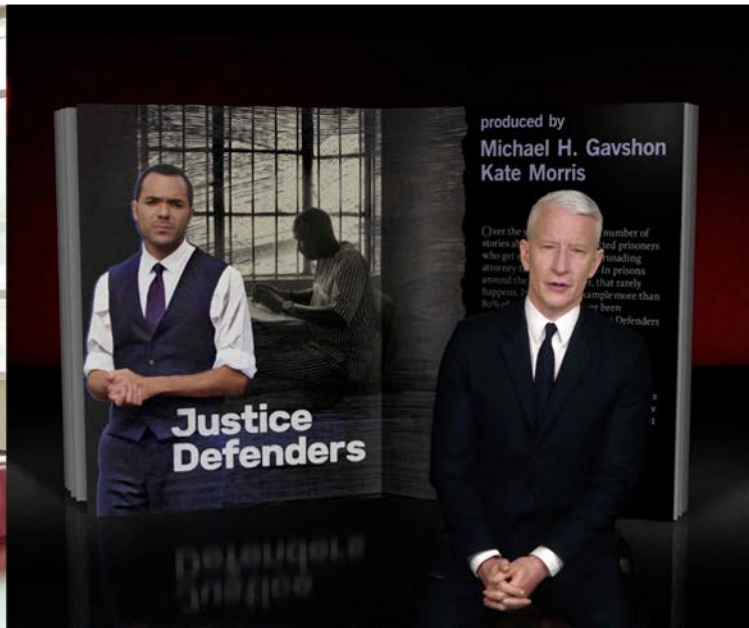
We're elevating people with lived experience of injustice to be the driving force of criminal justice reform. Challenging mandatory death sentences and revolutionising courts, bringing them online at the start of the pandemic. Speaking from within prisons directly to the world's most high-profile media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

A handwritten signature in black ink that reads "Alexander McLean". The script is cursive and fluid, with the first letters of the first and last names being capitalized and prominent.



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 detention¹.

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.

GROUNDING 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



The Telegraph

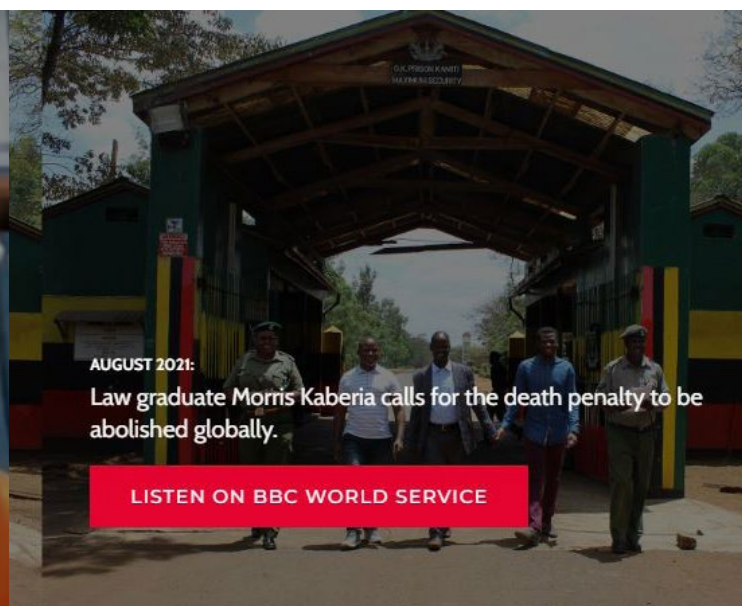




MARCH 2021:

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

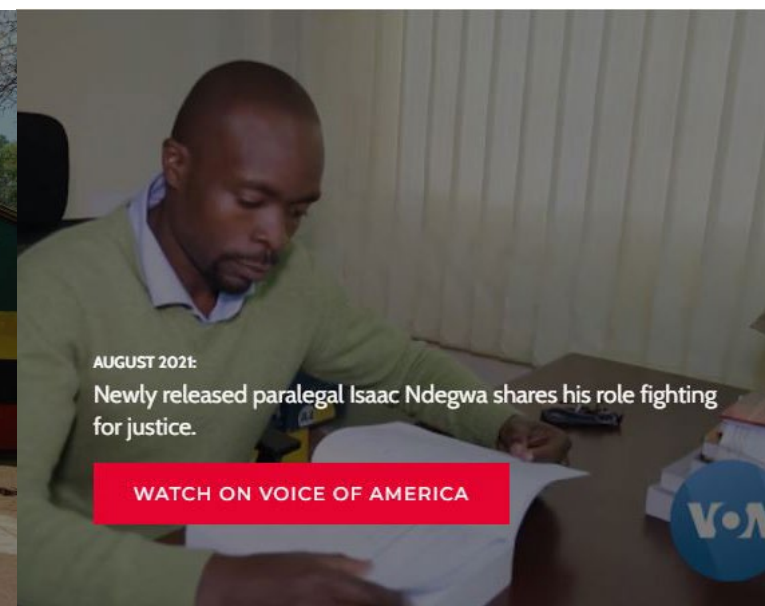
WATCH ON CNN INTERNATIONAL



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





"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.

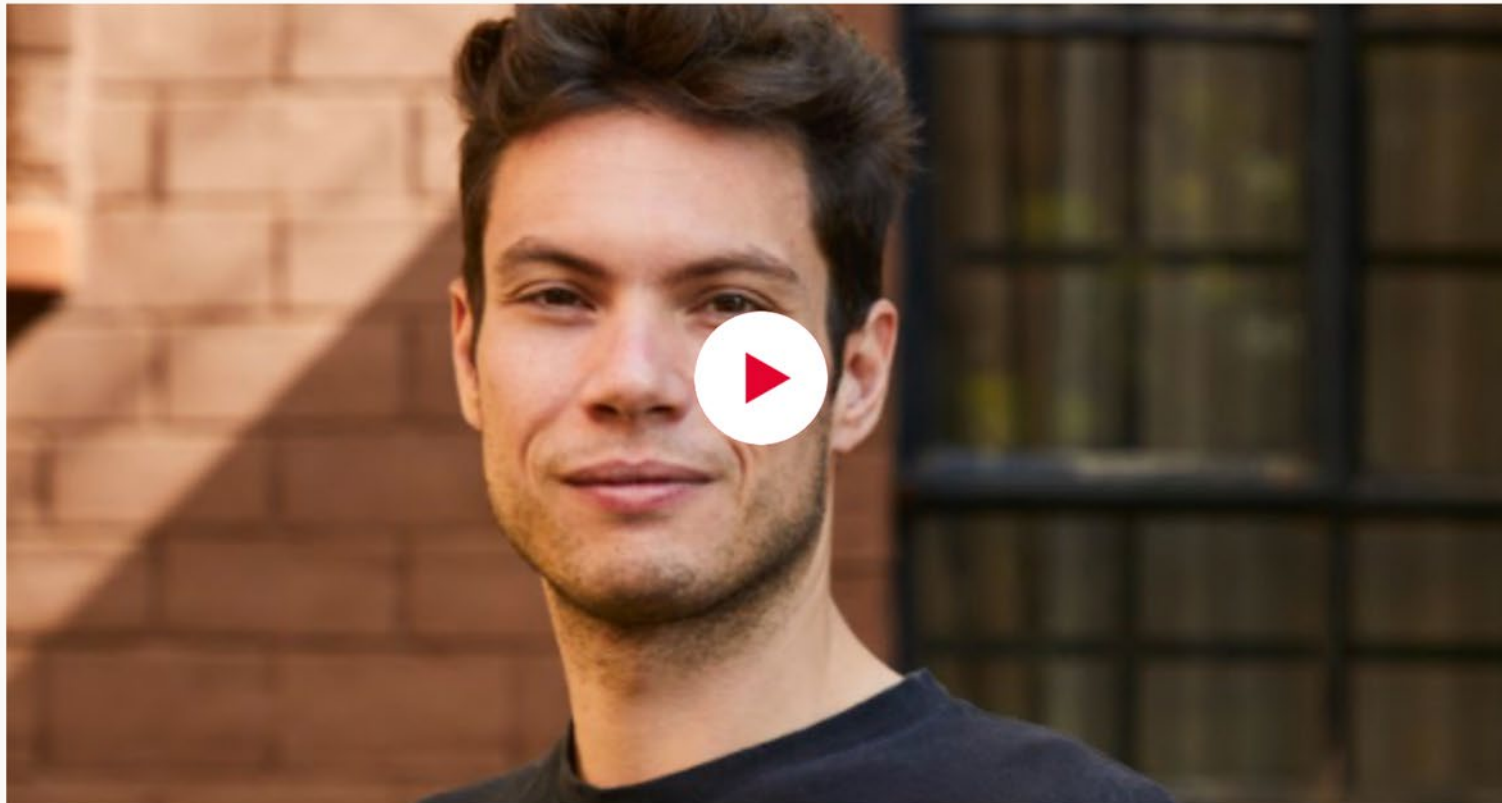
Since Justice Defenders' feature on 60 Minutes first aired in December 2020, we've been humbled by requests for legal training from people inside and outside of prisons, from all corners of the world. In 2021, we have received invitations to collaborate with multiple NGOs, universities, private companies 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



A woman with short dark hair, wearing a blue and white vertically striped shirt, is seated at a desk. She is smiling and looking towards the left. Her hands are on a computer keyboard. The background is a plain yellow wall with a window on the right showing some greenery outside. A red curtain is visible on the far left.

“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.

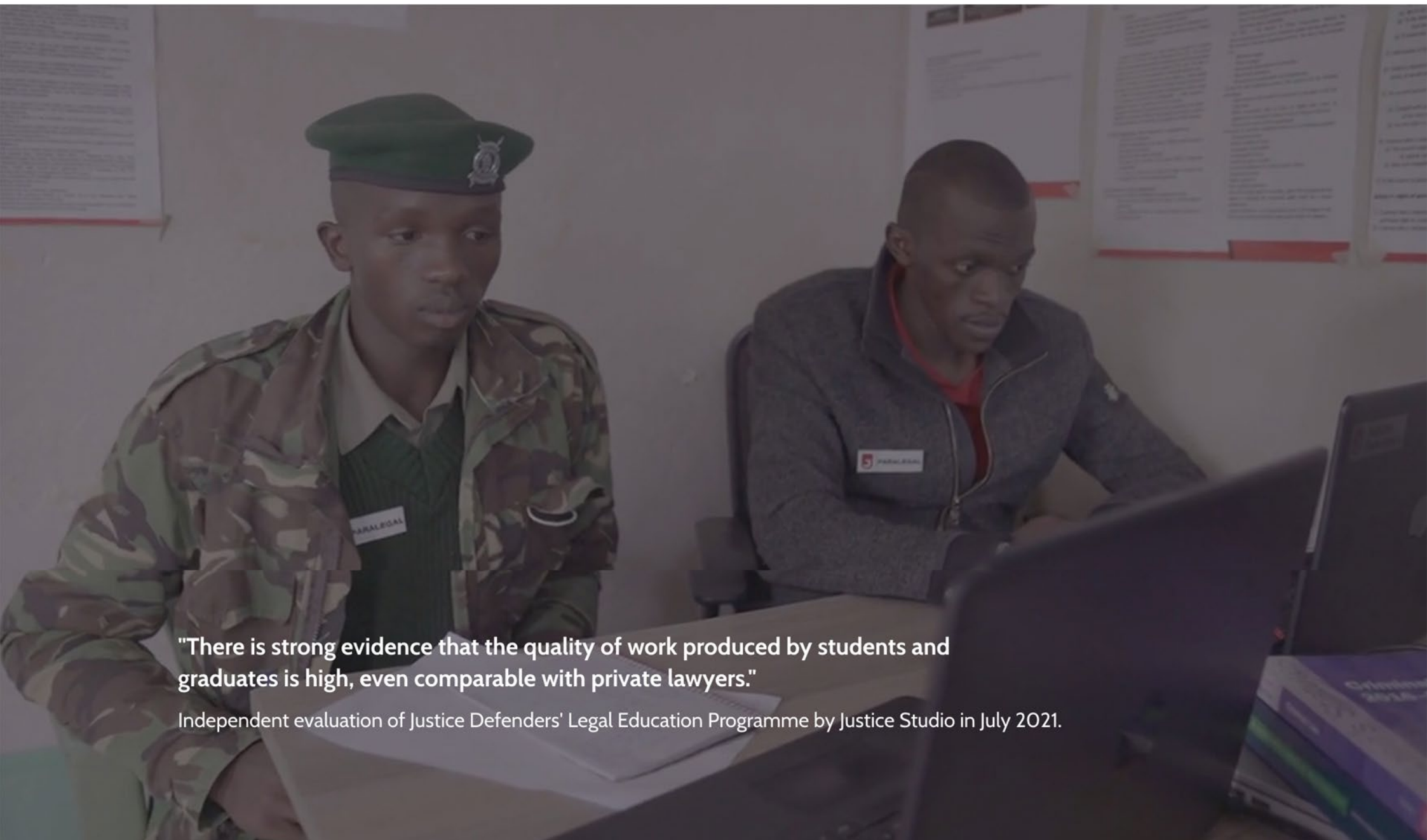
Who would imagine prison officers going to court to advocate for incarcerated people and win them their freedom?

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. Gassama, 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 Sergeant 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.”



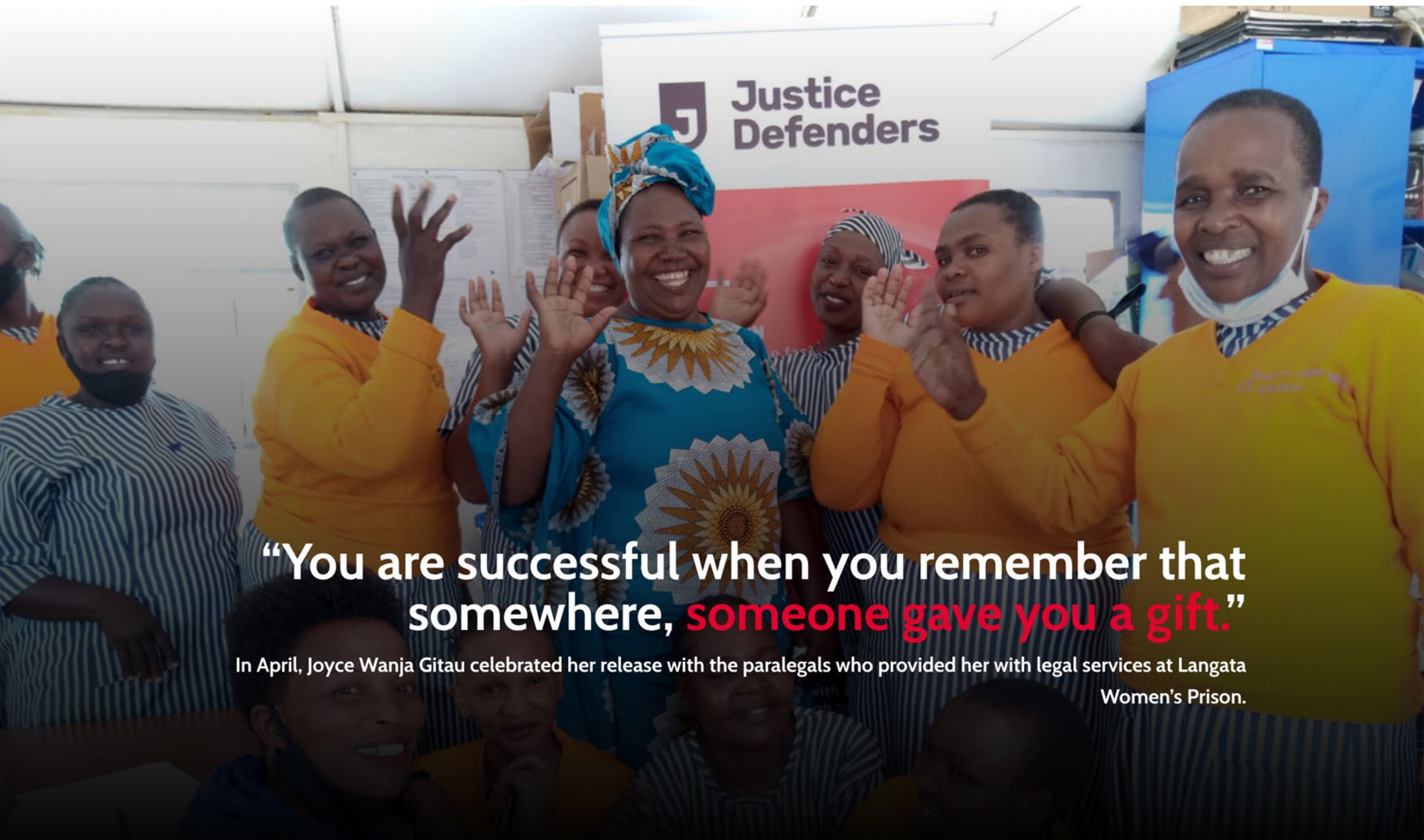
JOIN US



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 Wanjia 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.

Report and financial statements for the year ended 31 December 2021

Company number: 06260329

Charity number: 1121764

TABLE OF CONTENTS

Reference and administrative information	36
Trustees Report	37 - 40
Auditor's Report	41 - 43
Consolidated Statement of Financial Activities	44
Consolidated Balance Sheet	45
Consolidated Cash Flow Statement	46
Notes to the Financial Statements	47 - 54

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: 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 OQS	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

		2021			2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Note		£	£	£	£	£	£
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

		2021			2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Note		£	£	£	£	£	£
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, CRO 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

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	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.



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