



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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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

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.

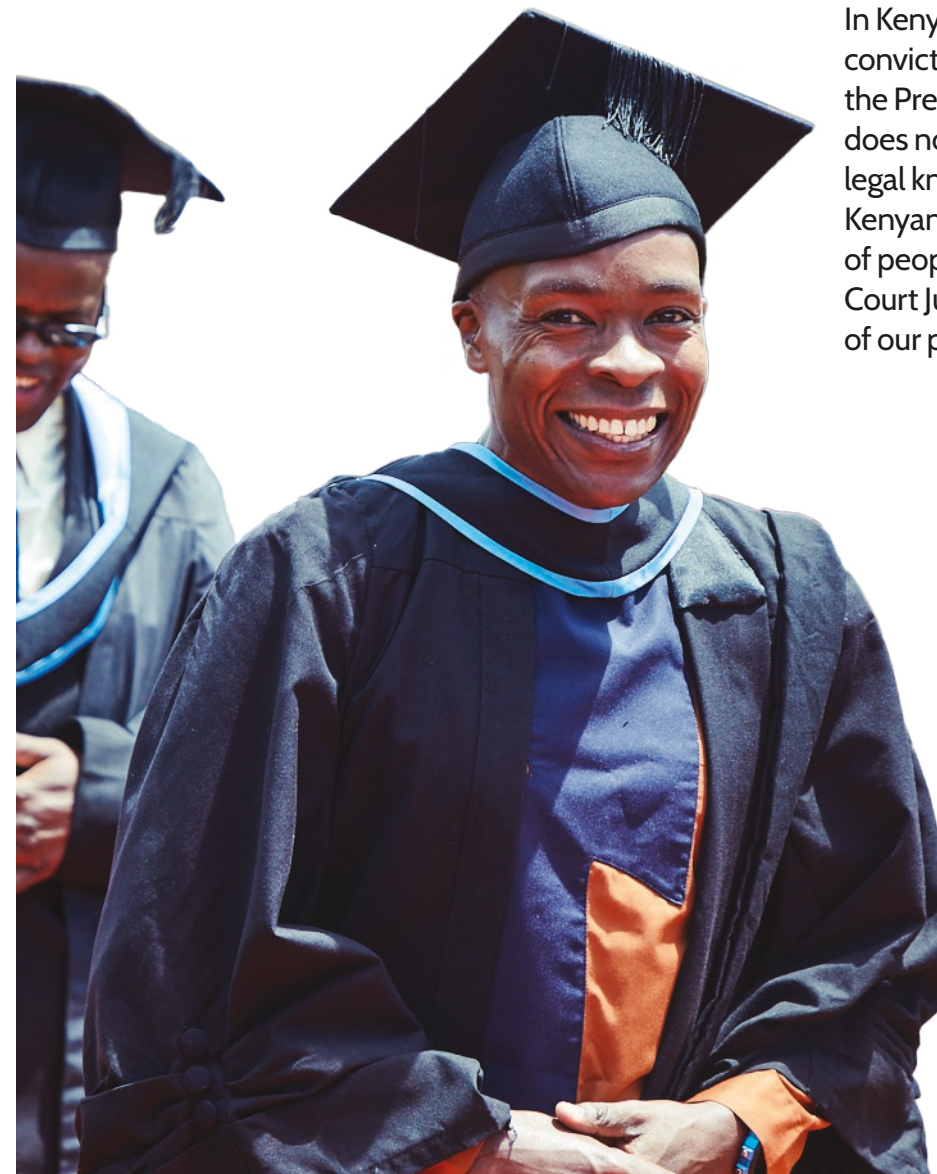
LIFE-CHANGING IMPACT

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

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.

AUDACIOUS INNOVATION

EXPANSION OUTSIDE OF PRISONS

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



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.

Some of the Makadara Legal Office team.

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. Gassama
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

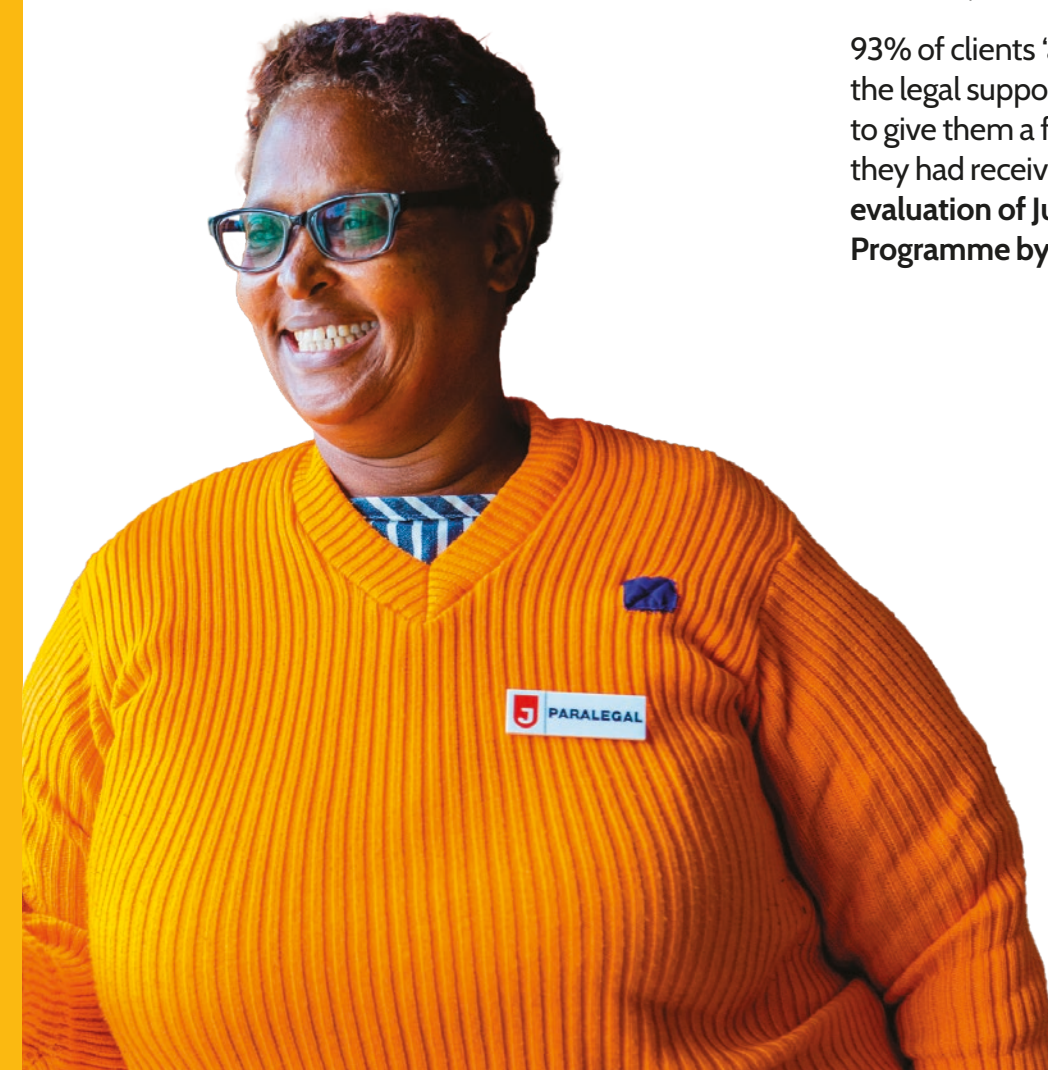
REFRAMING DEFENCELESS COMMUNITIES



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 SNAPSOTS



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.

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.

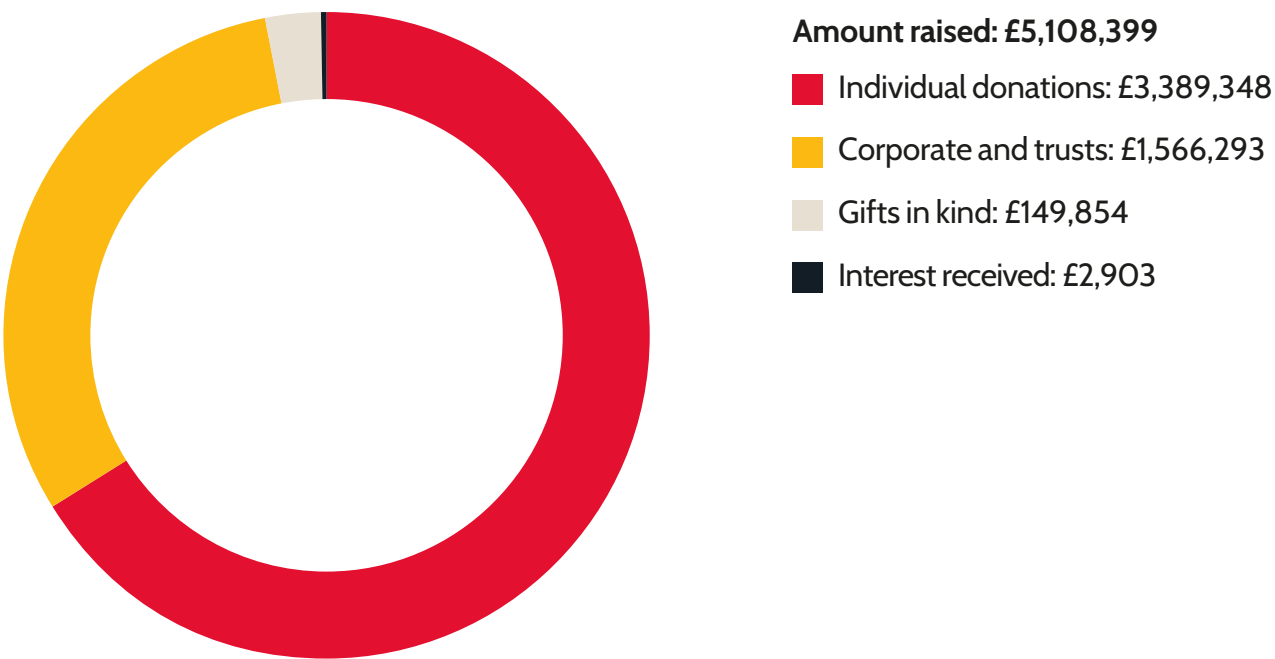
Daniel Emuget
Paralegal prison officer at Luzira Upper Prison



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

FINANCIALS

Our income



Our investments



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



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.

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, 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 Dr A Merriman MBE Mr D Hollow Mr T Dighton Mr J Holt Mr T Johnston Miss S Cook	
Key management personnel	Alexander McLean Markus Hesse Karen Saidi Miriam Wachira	Chief Executive Officer Chief Operating Officer Uganda Country Director 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

A cursive signature in black ink that reads "David Hollow".

Mr. D. Hollow (Trustee)

Date: 21 July 2023

A cursive signature in black ink that reads "Trevor Dighton".

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:

- o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - o 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

		Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	Note	£	£	£	£	£	£
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

		Group		Charity	
	Not e	2022	2021	2022	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:					
Restricted income funds	14a	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;



Trustee

Mr. D Hollow

Date: 21 July 2023



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	2,613,747	624,041
(as per the statement of financial activities)		
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
	Unrestrict ed £	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
	<u>970,000</u>	<u>744,825</u>

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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