



ANNUAL REPORT | 2023

Defenders of the defenceless

CONTENTS

INTRODUCTION 2

OUR WORK AND IMPACT 6

OUR IMPACT IN NUMBERS..... 8

OUR VALUES

BRAVERY 14

SOLIDARITY 16

HUMILITY..... 18

EXCELLENCE..... 20

INTEGRITY 22

2023 IN PICTURES 26

OUR FINANCIALS 28

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

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

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

INTRODUCTION

FROM OUR FOUNDER AND CEO



mentally ill detainees, and we secured a landmark ruling in Kenya affirming sentenced prisoners' rights to attend close family members' funerals. We celebrated excellence as five of our students attained first-class marks. And we proudly witnessed our first University of London graduate from prison being admitted as an Advocate of the High Court of Kenya.

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

Alexander McLean

Alexander McLean

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

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

As we continued to defend the defenceless through our 31 prison communities, in 2023 we reached the milestone of 100,000 clients served. Through public interest litigation, we reformed Uganda's indefinite sentencing laws for

FROM THE OUTGOING BOARD CHAIR

Dear friends,

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

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

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

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



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

Best wishes,

David Hollow

David Hollow

FROM THE INCOMING BOARD CHAIR



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

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

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

Dear friends,

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

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

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

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

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

Musa Bah walks on as he leaves
his prison cell

OUR WORK AND IMPACT



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

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

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

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

transform criminal justice systems through public interest litigation.

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

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

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

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

OUR THREE-YEAR JOURNEY OF GROWTH

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

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

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

Looking to the future, we envision establishing



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

Matteo Cassini

Matteo Cassini

IMPACT NUMBERS IN 2023

IMPACT NUMBERS SINCE INCEPTION



INITIATING TRANSFORMATION THROUGH PETITION WORK

MINISTER'S ORDERS PETITION



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

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

In Uganda, Justice Defenders took a stand against the indefinite detention of mentally ill individuals under Minister’s Orders, challenging Parliament with a significant petition. Led by Canaan Nkamuhabwa, a University of London graduate and legal trainee, with support from advocate Charlotte Andrews-Briscoe, the petition advocated for the clarification of responsibilities regarding these orders. It pushed for legal reforms to align indefinite sentences with constitutional and international standards. These efforts prompted action from the Minister of Justice and Constitutional Affairs, leading to 30 incarcerated individuals being ordered to resume trials. As a

result, 12 were released for being of sound mind, eight were transferred to psychiatric care, and 10 await court or hospital transfer. The team is optimistic about legislative changes, working closely with government officials.

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

BEREAVEMENT PETITION



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

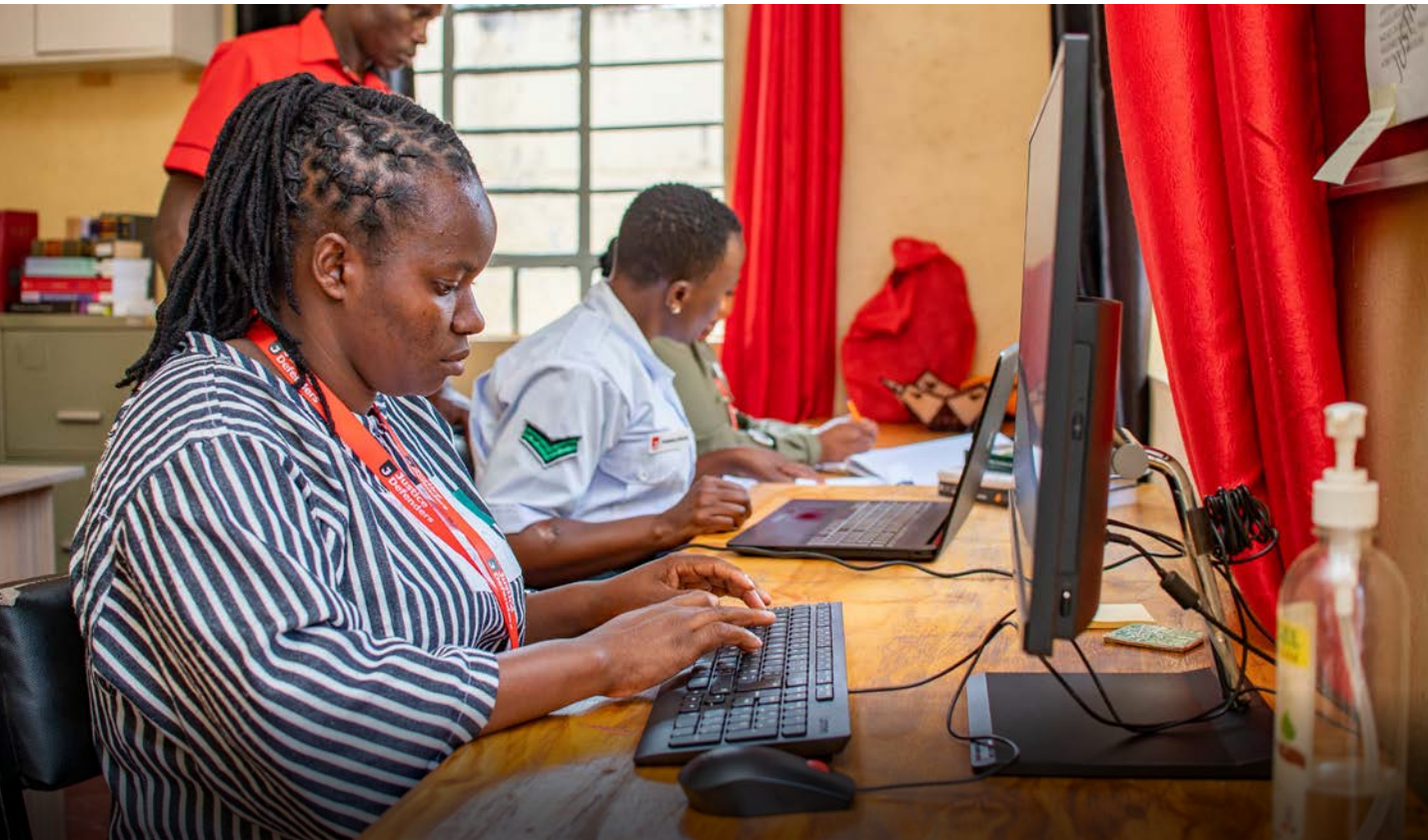
“ I am glad that the knowledge I have freely learned through Justice Defenders is touching humanity out there, making an impact in jurisprudence

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

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

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

PARALEGAL DEVELOPMENT THROUGH LEGAL TRAINING



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

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

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

In Kenya, with the support of Jones Day and the National Institute for Trial Advocacy (NITA), we provided our paralegals with a week-long trial

advocacy training, led by seasoned judges and prosecutors. This training improved paralegals' abilities to assist individuals through the trial process.

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

COLLABORATING WITH NATIONAL AGENCIES

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

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

-Omar Susso, Deputy Executive Secretary NALA



OUR VALUES

01. BRAVERY

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

“

Working with Justice Defenders has allowed me to step in and help those that need it most.

Musa Bah

Legal Trainee

Justice Defenders The Gambia



Musa Bah reading in his Janjangbureh Prison cell, The Gambia

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

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

change, driven by a deep-seated passion to prevent the injustices he once faced.

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

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

OUR VALUES

02. SOLIDARITY

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

“

You feel you are working for a noble cause when you see an individual who was once discouraged getting released and smiling again.

Gilbert Wanami

Legal Officer

Justice Defenders Kenya



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

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

“You feel you are working for a noble cause when you see an individual who was once discouraged getting released and smiling again.” Guiding a

team of paralegals, Gilbert oversees the crafting of court submissions for those requiring legal assistance. At Langata Women’s Prison, his leadership has led to notable successes, including non-custodial releases and out-of-court settlements via Alternative Dispute Resolution (ADR) for women entangled in legal challenges.

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

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

OUR VALUES

03. HUMILITY

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

“

I have learned a lot - I have learned humility. That is a virtue I think I would never have gotten from outside of prison...

Phionah Namubiru

Legal Trainee

Justice Defenders Uganda



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

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

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

“I have learned a lot - I have learned humility. That is a virtue I think I would never have gotten from outside of prison,” Phionah explains. “I have

learned to be humble with people. That was not me before. I’ve learned how to treat people with respect. I’ve learned to be patient. I have learned to make money the better way. I’ve learned to work hard.”

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

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

OUR VALUES

04. EXCELLENCE

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



“
The opportunity to
address the court
gives you an
indescribable
feeling

Hamisi Mzari
Senior Legal Officer
Justice Defenders Kenya

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

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

Hamisi graduated in 2019 and this achievement propelled him to take his education a step further. He attended a bridging course, known as the pre- Kenya School of Law course at the Riara University to gain the local context of the law and

then attended the Advocates Training Programme at the Kenya School of Law. Hamisi persevered despite numerous hurdles, and successfully completed his studies, achieving nine passes on his first attempt.

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

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

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

OUR VALUES

05. INTEGRITY

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

“

Working on the Minister's Orders Petition has been the most fulfilling task I have worked on both as a paralegal and as a lawyer so far.

Canaan Nkamuhabwa

Legal Officer and Senior Defender

Justice Defenders Uganda



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

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

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

Canaan's heart for those forgotten has spurred

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

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

OUR WORK WITH WOMEN AND CHILDREN



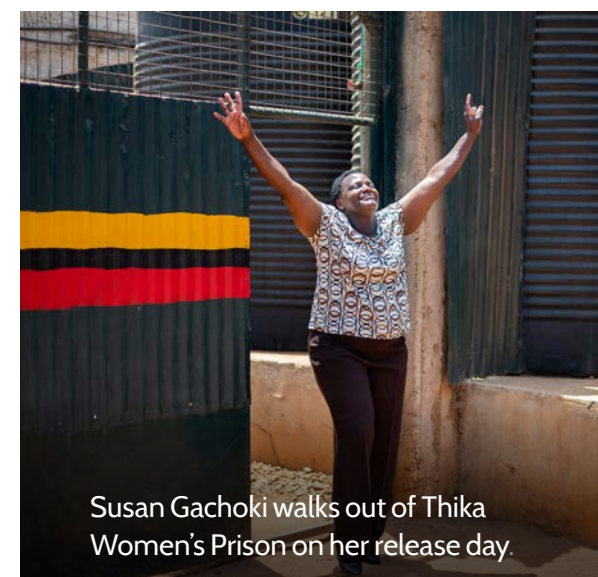
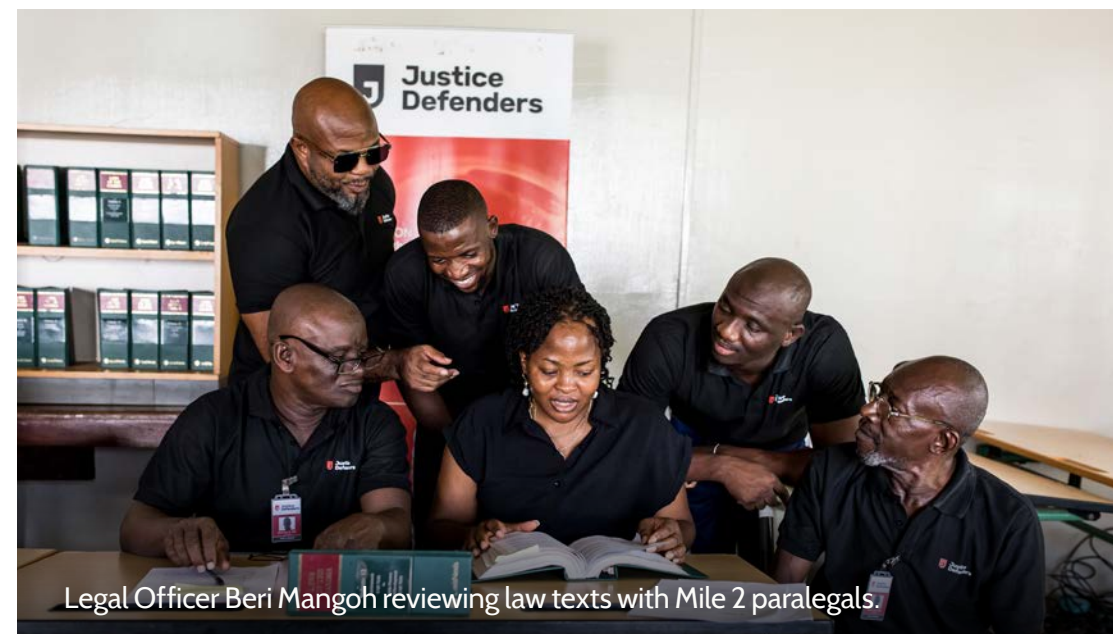
The law can be harsh and sometimes discriminatory against those on the margins of society. Around the world, people in defenceless communities cannot access justice and often don't get a fair hearing. Women are particularly at risk. Often victims of circumstance, whether it be poverty, gender-based violence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

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

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

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

2023 IN PICTURES





“

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

**Thank you for standing
in solidarity with us.**

Thank you. Asante. Weebale. Jerefeff.

Justice defenders Senior
Legal Officer Hamisi Mzari
attending a legal training

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Company number: 06260329
Charity number: 1121764

TABLE OF CONTENTS

Reference and administrative information	32
Trustees Report	33 - 36
Auditor’s Report	37 - 40
Statement of Financial Activities	41
Balance Sheet	42
Cash Flow Statement	43
Notes to the Financial Statements	44 - 53

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 -Resigned 20th October 2023 Dr A Merriman MBE Mr D Hollow -Resigned 1st May 2024 Mr T Dighton -Resigned 22nd May 2024 Mr T Johnston -Resigned 22nd June 2023 Miss S Cook -Resigned 1st May 2024 Miss J Lintott-Appointed 1st May 2024 Prof L Franceschi-appointed 1st May 2024 Mr J Coulson-Appointed 23rd July 2024	
Key management personnel	Alexander McLean	Chief Executive Officer
	Markus Hesse	Chief Operating Officer-Left 15th December 2023
	Karen Saidi	Uganda Country Director-Left 1st July 2024
	Miriam Wachira	Kenya Country Director-Left 30th June 2024
	Peter Tibigambwa	Chief Operations Officer-Appointed 1st July 2024
	Ruth Ouso	Director of Finance
	Tim Bisong	Gambia Country Director
Bankers	Coutts & Co 440 Strand, London, WC2R OQS HSBC UK Commercial 28 Borough High St, London SE1 1YB	
Auditor	Griffin Stone Moscrop & Co Chartered Accountants and Statutory Auditor	
Patrons	Dame Linda Dobbs Lord Paul Boateng Jon Snow Rev'd Rose Hudson-Wilkin	

Trustees' Annual Report and Auditor's Report

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

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

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

GOVERNING DOCUMENT

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

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

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

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

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

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

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

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

States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

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

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

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

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

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

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

AUDITOR

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

ACHIEVEMENTS AND PERFORMANCE

Financial Review

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

During 2023, Justice Defenders received income of £ 2,872,761 (2022: £ 1,646,457).

Of this £367,082 (2022: £ 229,405) is restricted and £ 2,505,679 (2022: £ 1,417,052) is unrestricted.

During the year expenditure was £2,615,902 (2022: £ 2,445,309) of which £372,979 (2022: £ 207,668) was spent from restricted funds and £2,242,923 (2022: £2,237,640) from unrestricted funds, leaving a reserves balance of £388,261 (2022: £131,403).

Reserves Policy

Justice Defenders has a reserves policy with the intention of ensuring that at any given time there are at least six months of operating costs covered. There will be a detailed review of the reserves policy for 2024 based on a strategy review and work plan for the coming financial periods.

As of 31 December 2023, Justice Defenders held unrestricted free reserves of £292,564 (2022: £ 29,808) and restricted reserves of £95,698 (2021: £101,595).

Remuneration policy

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

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

Fundraising disclosures

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

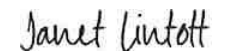
institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street'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

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



Prof. L. Franceschi (Trustee)

Date: 26/9/2024



Miss. J. Lintott (Trustee)

Date: 23/9/2024

Independent Auditor's Report to the Members of Justice Defenders

OPINION

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



Robert Smith (Senior Statutory Auditor)

For and on behalf of

Griffin Stone Moscrop & Co

Chartered Accountants

Statutory Auditor

Date: 27/9/2024.

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

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

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

BALANCE SHEET

Company no. 06260329

AS AT 31 DECEMBER 2023


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

Approved by the trustees and signed on their behalf by;



Trustee
Prof. L. Franceschi

Date: 26/9/2024



Trustee
Miss. J. Lintott

Date: 23/9/2024

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

Reconciliation of net income to net cash flow from operating activities

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

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

Analysis of cash and cash equivalents

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, 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 branches for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya and The Gambia are in substance branches.

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

within the relevant accounting policy below.

1.c Public benefit entity

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

1.d Going concern

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

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

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

1.e Income

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

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

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the

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

1.f Donations of gifts, services and facilities

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

1.g Interest receivable

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

1.h Fund accounting

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

1.i Expenditure and irrecoverable VAT

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

1.j Allocation of support costs

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

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

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

and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1.k Operating leases

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

1.l Tangible fixed assets

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

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

1.m Debtors

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

1. n Cash at bank and in hand

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

1.o Creditors and provisions

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

recognised at their settlement amount after allowing for any trade discounts due.

1.p Financial instruments

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

1.q Employee benefits

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

1.r Retirement benefits

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

1.s Foreign exchange

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

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

2. Critical accounting estimates and judgements

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

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

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

3. Income from donations and legacies

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

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

4a Analysis of expenditure (current year)

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

4b Analysis of expenditure (prior year)

Charitable activities

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

5. Net income for the year

This is stated after charging / (crediting):

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

6. Staff costs were as follows:

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

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

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

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

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

No trustees received expenses or payment for reimbursement of travel and subsistence costs totalling in the year (2022: £nil).

7. Staff numbers

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

8. Related party transactions

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

Aggregate donations and other restricted income from Trustees were £2,400 (2022: £3,230).

9. Taxation

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

10. Tangible fixed assets

	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
At the start of the year	42,021	126,533	4,884	173,438
Additions in year	10,378	41,873	3629	55,881
Disposals in year	-	-	-	-
At the end of the year	<u>52,399</u>	<u>168,406</u>	<u>8,513</u>	<u>229,319</u>

Depreciation				
At the start of the year	26,200	68,823	4,884	99,907
Charge for the year	5,682	37,352	726	43,760
Eliminated on disposal	-	-	-	-
At the end of the year	<u>26,200</u>	<u>106,175</u>	<u>5,610</u>	<u>143,667</u>

Net book value				
At the end of the year	20,517	62,232	2,903	85,652
At the start of the year	15,821	57,710	-	73,531

All of the above assets are used for charitable purposes.

11. Debtors

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

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

12. Creditors: amounts falling due within one year

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

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

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

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

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

14.a Movements in funds (current year)

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

14.b Movements in funds (prior year)

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

Purposes of restricted funds

- Legal Education

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

- Legal Training & Practice

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

- Improving Prison Conditions

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

- Promoting human rights in the justice system

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

15. Operating Lease Commitments**Lessee**

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

	2023	2022
	£	£
	<u>44,875</u>	NIL

16. Legal status of the charity

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



Stay up to date with all the latest news:



JusticeDefenders

WEB

www.justice-defenders.org



JusticeDefends

EMAIL

info@justice-defenders.org



Justice.Defenders

TELEPHONE

+44 (0)20 3865 1047

OUR OFFICES

KENYA

P.O. Box 1821-00606, Nairobi, Kenya
+254 722 452194

Physical address:

22 School Lane, Westlands
Apartment B1, Nairobi, Kenya

UGANDA

P.O. Box 50046, Luzira, Kampala, Uganda
+256 751 384205

Physical address:

Plot 16 Kome Crescent, Port Bell,
Luzira, Kampala, Uganda

THE GAMBIA

60 Bertil Harding Highway,
The Gambia
+220 2055550

UK

c/o Bryden Johnson
Kings Parade, Lower Coombe Street
Croydon, CRO 1AA
+44 20 3865 1047

UNITED STATES

2093 Philadelphia Pike #6214
Claymont, DE 19703

**Justice
Defenders**