



Company number: 06260329

Charity number: 1121764

Justice Defenders

Report and financial statements

For the year ended 31 December 2024

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Reference and administrative information

Company number 06260329

Charity number 1121764
Registered office Bryden Johnson, 1-4 Kings Parade, Lower Coombe Street,
Croydon, CRO 1AA

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

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

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

Bankers Coutts & Co
440 Strand, London, WC2R 0QS

HSBC UK Commercial
28 Borough High St, London SE1 1YB

Auditor Griffin Stone Moscrop & Co
Chartered Accountants and Statutory Auditor
Griffin Stone Moscrop (21-27 Lamb's Conduit Street, London, WC1N 3GS)

Patrons Dame Linda Dobbs
Lord Paul Boateng
Jon Snow
Lord Rowan Williams
Rev'd Rose Hudson-Wilkin

Trustees' Annual Report and Auditor's Report

Justice Defenders is a company limited by guarantee.

RECRUITMENT, APPOINTMENT, AND INDUCTION OF NEW TRUSTEES

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

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

GOVERNING DOCUMENT

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

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

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

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

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

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

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

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

RISK MANAGEMENT

The charity has a risk management strategy comprised of:

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

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

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

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

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

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

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

Reserves Policy

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

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

Remuneration policy

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

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

Fundraising disclosures

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

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



Prof. L. Franceschi (Trustee)

Date: 26/9/2025



Miss. J. Lintott (Trustee)

Date: 26/9/2025

Independent Auditor's Report to the Members of Justice Defenders

OPINION

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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: 26th September 2025.

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

For the year ended 31 December 2024

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

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

Balance sheet

Company no. 06260329

As at 31 December 2024

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

Approved by the trustees and signed on their behalf by;



Trustee

Prof. L. Franceschi

Date: 26/9/2025



Trustee

Miss. J. Lintott

Date: 26/9/2025

Statement of cash flows

For the year ended 31 December 2024

Reconciliation of net income to net cash flow from operating activities

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

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

Analysis of cash and cash equivalents

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Accounting policies

1.a Statutory information

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

The registered office address is 1-4 Kings Parade, Lower Coombe Street, Croydon, 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	11%
• Legal Education	13%
• Legal Training & Practice	65%
• Advocacy costs	11%

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

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

1.k Operating leases

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

1.l Tangible fixed assets

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

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

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

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

1.m Debtors

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

1.n Cash at bank and in hand

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

1.o Creditors and provisions

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

1.p Financial instruments

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

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

1.q Employee benefits

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

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

1.r Retirement benefits

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

1.s Foreign exchange

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

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

2. Critical accounting estimates and judgements

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

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to

accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

3 Income from donations and legacies

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

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

4a Analysis of expenditure (current year)

Charitable activities

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

4b Analysis of expenditure (Prior 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			770,260	868,943
Operational support	61,953					122,024	437,157	621,134	505,858
	129,999	124,998	1,381,203	1,220	224,875	122,024	631,583	2,615,903	2,494,655
Support costs	50,527	37,895	461,055		82,106	-	(631,583)		
Governance costs	9,762	7,321	89,077		15,863	(122,024)	-	()	
Total expenditure 2023	190,287	170,215	1,931,336	1,220	322,844	-	-	2,615,903	2,494,655

5. Net income for the year

This is stated after charging / (crediting):

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

6. Staff costs were as follows:

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

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

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

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

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

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

7. Staff numbers

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

8. Related party transactions

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

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

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	60,492	160,313	8,513	229,318
Additions in year	622	5,709	-	6,331
Disposals in year	(21,482)	(13,606)	-	(35,087)
At the end of the year	39,632	152,417	8,513	200,562

Depreciation				
At the start of the year	33,363	104,696	5,610	143,669
Charge for the year	4,630	25,632	908	31,170
Eliminated on disposal	(12,777)	(9,350)	-	(22,127)

At the end of the year	25,216	120,978	6,518	152,712
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Net book value				
At the end of the year	14,416	31,438	1,995	47,850
At the start of the year	27,129	55,618	2,903	85,650

All of the above assets are used for charitable purposes.

11. Debtors

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

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

12. Creditors: amounts falling due within one year

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

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

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

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

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

14.a Movements in funds (current year)

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

14.b Movements in funds (prior year)

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

Purposes of restricted funds

- Legal Education
To enable prisoners and prison staff to study law at the University of London by distance learning.
- Legal Training & Practice
To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.
- Improving Prison Conditions
To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.
- Promoting human rights in the justice system
To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

15. Legal status of the charity

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