# FAIR TRIALS INTERNATIONAL

England & Wales · Charity number 1134586

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 07135273 |
| **Registered** | 2010-03-02 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Baker Tilly International<br>2 London Wall Place<br>London<br>EC2Y 5AU |
| **Phone** | 02074294100 |
| **Email** | VANESSA.MARTIN@MHA.CO.UK |
| **Website** | WWW.MHA.CO.UK |

## Activities

**Objects:** To promote the sound administration of the law by:(a) providing or assisting in the provision of legal advice and representation to people who have been charged with or accused of criminal acts and who are in need and who allege that there has been a failure to comply with the due process of law in the country concerned; and(b) promoting and undertaking measures to monitor, reduce and eliminate failures to comply with the due process of law. Due process of law means:(a) The domestic law of the country concerned including international treaty obligations where those obligations give rise to justiciable rights recognised in that country; and (b) Recognised or customary practices followed in the country concerned.To promote education in and conduct research into the sound administration of the law making the useful results of such research available to the public.To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) and, in particular, the right to a fair trial, by all or any of the following means: (a) Monitoring abuses of the right to a fair trial;(b) Providing legal advice and assistance to people who have been charged with or accused of criminal acts;(c) Obtaining redress for victims of violations of the right to a fair trial;(d) Educating the public and conducting research in relation to the right to a fair trial;(e) Providing technical advice to government and others on the right to a fair trial; (f) Commenting on proposed legislation and intervening in litigation relating to fair trials;(g) Promoting public support for the right to a fair trial and raising awareness of related issues; and(h) Conducting international advocacy on fair trials.

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**Activities:** Fair Trials is a human rights organisation that works to improve respect for the fundamental human right to a fair trial. We do this by: (a) helping people to understand and exercise their rights and ensuring that human stories of injustice are heard; (b) building international networks of fair trial defenders to increase local engagement and expertise and (c) fighting the causes of unfair trials

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE EUROPEAN UNION
- Belgium
- United States
- Camden

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | - | - | - | - |
| 2024-03-31 | £908,534 | £985,743 | £237,215 | 8 |
| 2023-03-31 | £1,512,977 | £1,552,143 | £314,424 | 18 |
| 2022-03-31 | £1,522,979 | £1,456,271 | £353,590 | 20 |
| 2021-03-31 | £1,377,766 | £1,329,475 | £286,882 | 17 |
| 2020-03-31 | £1,309,126 | £1,291,989 | £238,592 | 16 |

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## Trustees

| Name | Role | Appointed |
|---|---|---|
| **ERIC ARTHUR KOLODNER** | Chair | 2012-12-17 |
| Amy Jeffress | | 2017-03-28 |
| Morris Lipson | | 2019-01-22 |
| ROBERT SCOTT | | 2015-09-29 |
| Stephen Mark Muers | | 2019-06-25 |

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**FAIR TRIALS INTERNATIONAL**

England & Wales - Charity number 1134586

# Accounts

# FAIR TRIALS INTERNATIONAL

(Company limited by guarantee no. 07135273 registered charity no. 1134586)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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## FAIR TRIALS INTERNATIONAL

**REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024**

| | |
|---|---|
| **Status** | The organisation is a private company limited by guarantee |
| **Company number** | 07135273 |
| **Charity number** | 1134586 |
| **Board of Trustees** | Eric Kolodner (Chair)<br>Matthew Bruce (Resigned September 2023)<br>Robert Scott<br>Amy Jeffress<br>Kate Steele (Resigned November 2024)<br>Morris Lipson<br>Stephen Muers<br>Martha Dark (Resigned January 2024)<br>Jasvinder Nakhwal (Resigned March 2024) |
| **Chief Executive** | Neil Jeffery (Appointed July 2023, Resigned November 2024) |
| **Bankers** | Barclays Bank PLC<br>19 Fleet Street<br>London<br>EC4Y 1M |
| **Registered office** | 5 Castle Road<br>London<br>NW1 8PR |

The Trustees of Fair Trials International (the "Charity") are pleased to present their report together with the consolidated financial statements of the Charity for the year ended 31 March 2024. This report documents the Charity's activities during this period and notes significant developments, including the decision to wind down the Charity's operations as of November 2024. Fair Trials Europe will continue to operate with funding from the Oak Foundation and the European Commission. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

**Constitutional, governance and management**

In 2010, the Charity was incorporated and registered in England and Wales as a company limited by guarantee (company number 07135273 and registered charity number 1134586). Previously, the Charity operated as the Fair Trials Abroad Trust (charity number 1079079). The Charity is governed by its Memorandum and Articles of Association which were signed on 25 January 2010. The Memorandum and Articles of Association of the Charity were amended on 21 July 2020 to revise the Charity's objects.

In recognition of the Charity's increasing work with the institutions of the European Union, the Charity opened an office in Brussels in April 2014 and, in May 2014, founded Fair Trials Europe, a registered public foundation in Belgium (registered number 0552.688.677: 12A, Avenue Brugmann, 7th Floor, Saint-Gilles, Brussels, Belgium, 1060). Also, consistent with the Charity's strategy of expanding the global reach of its work, Fair Trials Americas was incorporated in Washington D.C. on 12 April 2017. Fair Trials Americas (Address 1100 13th NW, Suite 800, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. The financing arrangements currently in place and the power to cast the majority of votes at meetings of its board are the determining factors that Fair Trials Europe be treated as a controlled subsidiary of the Charity (see note 8). The financing arrangements currently in place, the role of the global CEO, control over key operating and financial decisions and the concurrent purposes of the charities are the determining factors that Fair Trials Americas be treated as a controlled subsidiary of the Charity (see note 8).

Fair Trials Europe, Fair Trials Americas and the Charity operate under the name "Fair Trials".

As of November 2024, operations for Fair Trials International and Fair Trials Americas ceased and Fair Trials Europe continued as an independent entity.

**Trustees**

The directors of the Charity are its trustees for the purposes of charity law (the "Trustees"). The Trustees who have served during this year and since the year end are set out in the legal and administrative information at the front of the Report and Accounts.

Three of the Trustees are also members of the Board of Directors ("Administrateurs") of Fair Trials Europe and three trustees are members of the board of directors for Fair Trials Americas. The Charity's Chief Executive is also a non-voting director on the Boards of Fair Trials Europe and Fair Trials Americas.

**Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a member.

**Trustees' Indemnities Public Benefit**

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Charity. This is covered within the overall cost of the Risk Protection Insurance. The trustees decided that this cover met the risk management requirements.

**Public Benefit**

In setting our objective and planning out activities the trustees have carefully considered the Charity Commission's general guidance on public benefits.

**Selection and appointment of Trustees**

Trustees regularly review the composition of the Board and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. Potential new Trustees are agreed by existing Trustees and are appointed by a resolution of the Board of Trustees. The Trustees appoint the Chief Executive who is responsible for leading Fair Trials and for working with the Trustees to develop and implement Fair Trials' strategic goals.

**Induction and training of Trustees**

Prior to their appointment, new Trustees meet with the Chair and Chief Executive to discuss the role and are provided with key documentation relating to Fair Trials, including the Trustee role description. Following their appointment, new Trustees are briefed by the Chief Executive on the work of Fair Trials and provided with materials, including strategy documents. Additional training needs for Trustees are kept under review to ensure the Board has the necessary knowledge, skills and experience.

**Risk management**

The organizational risk register is regularly reviewed by the Chief Executive, Finance Director and wider staff team. The Finance Subcommittee reviews the risk register as part of the Trustees' risk management strategy to regularly review the principal risks and uncertainties that Fair Trials faces and ensure that measures to eliminate, reduce or mitigate risks are in places, including as a result of strengthened of policies, systems and procedures.

The Trustees have assessed the major risks, in particular those relating to operations and finance, and are satisfied that the measures that in place to moderate exposure to risks are sufficient. The principal risks identified are as follows:

- Failure to raise sufficient funds to cover costs, resulting in revenue and reserves failing to keep pace with Fair Trials' operational needs;
- Reduced staff team and uncertainty undermines organizational ability to deliver high quality work;
- Reputation is negatively impacted by recent organizational uncertainty

The Trustees' response to these is reflected in part in the financial statements for the year. This includes:

- Engaging with critical funders to seek continued support for Fair Trials, with only partial funding achieved during the year;
- Appointment of a highly-qualified specialist Interim CEO to lead the change management process of restructuring and rebuilding;
- Continued careful management of broader critical stakeholder relations.

Despite these efforts, the lack of additional funding triggered the decision to wind up the organization. The Trustees ensured that the closure was conducted responsibly and in alignment with the charity's governance framework.

**Related parties**

The Trustees consider the Chief Executive Officer and Finance Director to have been the key management personnel of Fair Trials during the year, in charge of directing and controlling, running and operating Fair Trials on a day to day basis. None of the Trustees receive any remuneration or other benefits from their work for Fair Trials. Any conflicts of interest, including those resulting from connections between Trustees and key management and third parties, must be disclosed at the Trustees' meeting and are then noted in a register of conflicts. All potential conflicts were reviewed by the Trustees and considered to have no practical effect. Related party transactions are referred to in note 16.

**Pay policy**

The pay of all staff is reviewed annually, with changes made outside that process when warranted. Salaries are reviewed and approved by a sub-committee of Trustees. Management provide recommendations for salary increases and updates to banding levels, where available, for sub-committee review. For key management personnel, salaries are reviewed annually with recommendations made by the relevant line manager and, in the case of the Chief Executive, by the Chair of Trustees. Reviews include evaluations of professional performance and Fair Trials' institutional performance in meeting its strategic and financial objectives. The last cost-of-living annual salary review for all staff was completed in April 2024.

**Vision, mission, and strategic aims**

Fair Trials envisions a world where governments use the power of the criminal process with utmost restraint, humanity, fairness, equality, and respect for human rights and dignity. Fair Trials' mission is to serve as an international criminal justice watchdog, working to monitor, challenge, and inform systemic reform in criminal processes. Through robust evidence-based research, Fair Trials supports coalitions to promote and guarantee the enjoyment of fundamental human rights at all stages of the criminal process.

In 2022, the Trustees approved a revised strategic plan that articulated 20 core principles, including 10 that address the essential values of a fair criminal justice system, 6 that speak to procedural fairness, and 4 that focus on circumscribing the scope of state criminal enforcement.

Fair Trials articulated five key advocacy areas as follows:

1. Promote procedural fairness and transparency

    - Access to counsel at the commencement of custody;

- access to resources necessary to conduct an effective and technical defence;
- the right to discovery;
- an opportunity to investigate and access expert services;
- compliance with international and national standards of fairness, human rights, and due process;
- protection of the opportunity to exclude unlawfully obtained evidence;
- compliance with procedural safeguards, such as the right to confront and cross-examine witnesses, the right to compulsory process, the right to a speedy trial before a fair and impartial trier of fact, the right to appeal, and the right to post-appeal collateral relief for injustice or wrongful conviction;
- limitations on coercive waivers;
- limitations on fast track procedures.

Transparency compels the compilation, analysis, and publication of criminal justice statistical data.

2. Oppose overcriminalisation

- Limitations on the prosecution of minor offences;
- proactive and diversionary approaches to those suffering from mental health or neurodivergent conditions, substance abuse or other pathologies that are more appropriately redressed through treatment;

3. Oppose overincarceration

- Addressing pretrial detention;
- alternatives to incarceration;
- pilot projects to advance restorative justice models;
- second look legislation.

4. Identify and work to eliminate systemic racism, implicit bias, and disparate treatment based upon discrimination

5. Rein in government overreach through the misuse of the police power and privatisation of criminal justice

- monitor and redress misuse of wanted alerts;
- identify and restrain the misuse of Artificial Intelligence {AI), algorithmic tools and technology that is not human rights compliant for security and justice tasks.

**Organizational highlights:**

**Rule of Law and Due Process**

Fair Trials has successfully advanced the FLIGHTRISK project in Europe in collaboration with several European partners. The network has conducted extensive and detailed domestic and regional research. In 2024, this project resulted in the publication of five national reports, three regional reports, and a comprehensive comparative report. The analysis includes an in-depth review of regional judicial standards.

Fair Trials often participates in conferences that aim at disseminating international standards and promoting best practices, for example, at the International Congress on Artificial Intelligence, Law, and Democracy in Mexico City and at the Data Protection Day in Brussels.

Fair Trials continues to disseminate the Méndez Principles in Latin America and East Africa to promote the effective gathering of information for criminal proceedings, including through research and training. The work in East Africa, particularly in Kenya, is supported by pro bono engagement from UK law firms and universities.

Fair Trials continues to work with the legal firm Freshfields on the creation of a Global Fair Trials Index to review fair trial standards worldwide, develop indicators, and work on case studies covering pre-trial detention, plea bargaining, and artificial intelligence. The development of this ambitious project and associated open-source global index is expected to take several years.

**Networks**

Fair Trials continues to coordinate and lead the Legal Expert Advisory Panel (LEAP), a group of legal professionals with diverse backgrounds and experiences, working in multiple jurisdictions across the European Union. Fair Trials works with the network to identify critical legal issues to be highlighted and researched and where appropriate to develop advocacy positions and materials to support the continued reform of criminal justice systems across the European Union.

**Key Performance Indicators**

**Income**

Fair Trials' reduced level of activity is reflected in the financial statements. Incoming resources decreased from £1,512,977 in 2022/23 to £908,534 this year, a decrease of 40%. Fair Trials reports income of £431,092 {2022/22: £713,126} for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £477,442 (2022/23: £799,851} of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including governmental funders (£188,241 in 2023/24: £328,921 in 2022/23}, mainly the European Commission; and the Koch Foundation {£54,092 in 2023/24: £86,533 in 2022/23}. Fair Trials also received support from the Arnold Foundation, Open Society Foundation, Mozilla Foundation and Freshfields towards specific project activities.

In 2023/24 Fair Trials received large core grants from the Oak Foundation (£275,000 in 2023/24: £275,000 in 2022/23), and Sigrid Rausing Trust (£150,000 in 2023/24: £150,000 in 2022/23) to support its core activities. The majority of the remainder of Fair Trials' unrestricted income comes from other trust grants, donations from law firms and individual donations. Further details can be found in note 2.

The Trustees are very grateful to all of Fair Trials' donors for their ongoing support and confidence in Fair Trials' work.

**Expenditure**

With the significant reduction in charitable activity, there was a corresponding decrease in expenditure. Expenditure decreased from £1,522,143 in 2022/23 to £985,743 this year, a decrease of 35%. Fair Trials therefore made a deficit in the period of £77,209 (2022/23 deficit £39,166) which has been deducted from its reserves. At 31 March 2024, Fair Trials' fund balance stood at £237,215 (2022/23: £314,424).

The reduction in costs relate to lower staff associated with a reduction in activities globally. Expenditure on charitable activities for Fair Trials America decreased from £452,299 in 2022/23 to £179,950, a decrease of 60%, due to closing off the activities taking place around areas such as the legal right to counsel, plea bargaining and other key global advocacy topics

The Charity's own charitable expenditure decreased from £345,453 in 2022/23 to £321,860, a decrease of 7% as activities gradually reduced in the United Kingdom.

**Fair Trials Europe**

During the year, as well as direct grants to Fair Trials Europe, the Charity supplied a grant of €95,000 to support Fair Trials Europe in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12. The majority of Fair Trials Europe's income in the year came from EU grants, mainly from The European Commission, together with the grant from the Charity.

**Fair Trials Americas**

In the financial year 2023/24 the Charity supplied grants of £53,051 to support Fair Trials Americas in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12.

**Reserves Policy**

The Trustees examined the requirement to maintain free reserves and concluded that Fair Trials globally should seek to maintain unrestricted reserves equivalent to approximately three months' core operating expenditure. This reserve level is intended to include permanent staff and office costs for Fair Trials but exclude discrete project costs. For the year ahead, three months' core expenditure was budgeted at approximately £160,000, setting the target reserves level at this amount.

As organizational costs decreased throughout the year, the required reserves level also decreased proportionately. This approach was intended to ensure that sufficient reserves would be available to cover all closure costs for Fair Trials International in November 2024.

However, following the year-end, the Charity received a legal claim from a former employee whose employment ended after the reporting period. The Trustees are seeking legal advice to assess the validity and potential impact of the claim and will address any implications in the subsequent reporting period.

Following the closure of the charity, available remaining reserves will be transferred to Fair Trials Europe to support the continuity of operations and advance the organization's charitable objectives through Fair Trials Europe.

**Fundraising**

During the year, fundraising activities were primarily conducted by the Chief Executive. Unlike previous years, there were no dedicated in-house staff for fundraising. The Chief Executive played a pivotal role in managing relationships with governmental funders, trusts, and foundations, as well as exploring opportunities to secure resources to permit the Charity to continue its operations. fn.

The majority of the Charity's funds come from institutional funders, including governmental organizations, trusts, and law firms. Interactions with funders are handled professionally, often through direct relationships, third-party introductions, or publicly available sources.

Donations from private individuals remained a small but valued part of the Charity's income. These donations were generally unsolicited and received from individuals who became aware of the Charity's work. Fundraising requests were limited to individuals on Fair Trials' mailing list, all of whom had consented under GDPR and Fundraising Regulator guidelines. The Charity adhered to all relevant fundraising standards, including responsible management of donor relationships.

During the financial year, the Charity also engaged an external contractor to support specific fundraising activities. This approach was adopted to maintain the organization's ability to seek and secure funding while managing limited internal resources effectively.

No complaints were received regarding fundraising activities during the financial year. As part of the winding-up process, all fundraising activities were responsibly concluded.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Fair Trials International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the group and of their incoming resources and application of resources, including the income and expenditure, of the Charity and the group 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 Statement of Recommended Practice (SORP) (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a basis of other than going concern, reflecting the decision to wind up operations.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the group 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 Charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

There was no statutory audit conducted for the financial year, as the Trustees assessed that the

Charity did not meet the statutory thresholds requiring an audit.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's accountant is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the financial statements have been prepared to the best of their knowledge and understanding.

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

**Preparation of the report**

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

This report was approved and authorised for issue by the Board of Trustees on 9th January 2025 and signed on its behalf by:

Trustee:

Eric Kolodner

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

**(incorporating Income and Expenditure Account & Statement of Total Realised Gains and Losses)**
**For the year ended 31 March 2024**

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | *Total Funds 2023 £* |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 2 | **477,442** | **-** | **477,442** | *799,851* |
| Charitable activities: | 4 | | | | |
| Fair Trials International | | **-** | **125,785** | **125,785** | *127,221* |
| Fair Trials Europe | | **-** | **240,098** | **240,098** | *339,059* |
| Fair Trials Americas | | **-** | **65,209** | **65,209** | *246,846* |
| **TOTAL INCOMING RESOURCES** | | **477,442** | **431,092** | **908,534** | *1,512,977* |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | | **33,620** | **-** | **33,620** | *198,076* |
| Charitable activities: | | | | | |
| Fair Trials International | | **196,075** | **125,785** | **321,860** | *345,453* |
| Fair Trials Europe | | **211,215** | **240,098** | **451,313** | *556,315* |
| Fair Trials Americas | | **113,741** | **65,209** | **178,950** | *452,299* |
| **TOTAL EXPENDITURE** | 5 | **554,651** | **431,092** | **985,743** | *1,552,143* |
| **NET INCOME** | | **(77,209)** | - | **(77,209)** | *(39,166)* |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | 13 | ***314,424*** | **-** | ***314,424*** | *353,590* |
| **TOTAL FUNDS CARRIED FORWARD** | 13 | **237,215** | **-** | **237,215** | *314,424* |

All income and expenditure derive from continuing activities

The annexed notes form part of these financial statements

**FAIR TRIALS INTERNATIONAL (company limited by guarantee)**

## BALANCE SHEETS (COMPANY NUMBER: 07135273)

**As at 31 March 2024**

| | Notes | Charity 2024 £ | Group 2024 £ | *Charity 2023 £* | *Group 2023 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 10 | **3,278** | **5,174** | *7,391* | *12,276* |
| | | **3,278** | **5,174** | *7,391* | *12,276* |
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | **28,098** | **39,228** | *31,405* | *86,638* |
| Cash at bank and in hand | | **257,958** | **433,777** | *727,524* | *1,191,052* |
| | | **286,056** | **473,005** | *758,929* | *1,277,690* |
| **CREDITORS: amounts falling due within one year** | 12 | **(127,499)** | **(240,964)** | (569,549) | (975,542) |
| **NET CURRENT ASSETS** | | **158,557** | **232,041** | *189,380* | *302,148* |
| **NET ASSETS** | | **161,835** | **237,215** | 196,771 | 314,424 |
| **FUNDS** | | | | | |
| Unrestricted funds: | | | | | |
| Subsidiary companies | 13 | - | **75,380** | - | *117,653* |
| General fund | 13 | **161,835** | **161,835** | *196,771* | *196,771* |
| | | **161,835** | **237,215** | *196,771* | *314,424* |
| **TOTAL FUNDS** | | **161,835** | **237,215** | *196,771* | *314,424* |

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 9th January 2025 and signed on their behalf by:

ERIC KOLODNER Trustee

The annexed notes form part of these financial statements

**FAIR TRIALS INTERNATIONAL (company limited by guarantee)**

## CONSOLIDATED STATEMENT OF CASH FLOWS

**For the year ended 31 March 2024**

| | Notes | Charity 2024 £ | Group 2024 £ | *Charity 2023 £* | *Group 2023 £* |
|---|---|---|---|---|---|
| **Cash flow from operating activities** | 15 | **(469,566)** | **(757,275)** | *407,824* | *503,691* |
| **Net cash flow from operating activities** | | **(469,566)** | **(757,275)** | *407,824* | *503,691* |
| **Cash flow from investing activities** | | | | | |
| Payments to acquire tangible fixed assets | 10 | **-** | **-** | **-** | **-** |
| **Net cash flow from investing activities** | | **-** | **-** | **-** | **-** |
| **Net cash flow from financing activities** | | **-** | - | **-** | - |
| **Net increase / (decrease) in cash and cash equivalents** | | **(469,566)** | **(757,275)** | *407,824* | *503,691* |
| **Cash and cash equivalents at 1st April** | | **727,524** | **1,191,052** | *319,700* | *687,361* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **257,958** | **433,777** | *727,524* | *1,191,052* |
| **Cash and cash equivalents consists of:** | | | | | |
| Cash at bank and in hand | | **257,958** | **433,777** | *727,524* | *1,191,052* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **257,958** | **433,777** | *727,524* | *1,191,052* |

The Charity and the Group do not have net debt as at 31 March 2024 (2022/23 - Nil)

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

## 1. Summary of significant accounting principles

### *General information and basis of preparation*

Fair Trials International ("the Charity") is a private company limited by guarantee registered in England and Wales. The members of the company are its trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed on the Trustee's Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements cover the period up to 31 March 2024, which precedes the Charity’s cessation of operations in November 2024. The accounts have been prepared on a basis of other than going concern due to the decision to wind up operations and close the Charity. Assets have been valued at their realizable amounts, and all liabilities have been fully accounted for.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *Basis of other than going concern*

The financial statements have been prepared on a basis of other than going concern following the Trustees' decision to wind up operations by 30 November 2024. Therefore, the going concern assumption is not applied. The Trustees have assessed the Charity’s financial position and concluded that it has adequate resources to meet all obligations during the closure process. Assets have been valued at their realizable amounts, and known liabilities have been fully recognized as of the reporting date.

### *Group financial statements*

These financial statements consolidate the results of the Charity and its wholly-controlled subsidiaries, Fair Trials Europe and Fair Trials Americas, on a line by line basis. Fair Trials International and Fair Trial Americas ceased operations as part of the winding-up process in November 2024, while Fair Trials Europe continues as an independent entity with separate governance and funding arrangements. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the Charity, and rounded to the nearest pound.

### *Fund accounting*

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met if the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income related to the wind-up process, including final grant payments and donations, is recognised in accordance with the specific terms of the agreements. This ensures that all income is appropriately matched to the reporting period up to 31 March 2024.

***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes staff time and associated support costs of fundraising activities;
- Expenditure on charitable activities includes the direct meetings, communications, travel and staff costs of our activities and associated support costs.
- Other expenditure represents those items not falling into the categories above.
- Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Termination benefits and wind-up costs, while accounted for when the Charity has a binding obligation to pay, have primarily been incurred in the cessation accounts following 31 March 2024. These costs have not been recognised in these financial statements but have been disclosed as part of the Post-Balance Sheet Events note to ensure transparency and compliance with accounting principles.

***Support costs allocation***

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the proportion of direct staff time attributable to each category.

Fundraising costs are those incurred in seeking voluntary contributions.

The analysis of these costs is included in notes 5 and 6.

***Tangible fixed assets***

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

| | |
|---|---|
| Fixtures, fittings & equipment | 25% per annum |
| Office improvements | 20% per annum |

***Debtors and creditors receivable / payable within one year***

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make a payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:
Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.
Cash at bank – is classified as a basic financial instrument and is measured at face value.
Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument. Funds held for partners and funds held for Fair Trials Europe are not financial instruments.

***Concessionary loans***

Concessionary loans include loans between the parent Charity, Fair Trials International, and the subsidiary Foundation, Fair Trials Europe which are interest free and made to advance charitable purposes. The loan is repayable on demand within one year and is measured at cost, less impairment.

***Operating leases***
Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

***Foreign Currencies***
Transactions in foreign currencies are recorded at the average rate ruling at the date of the transaction. Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

***Judgements and key sources of estimation uncertainty***
The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- Allocation of support costs
- Entitlement to income for certain grant funded projects in progress
- Depreciation of tangible fixed assets and their useful economic lives;
- Useful economic lives of assets

- Recognition and treatment of wind-up costs, including redundancy payments and contractual termination costs, which are disclosed as post-balance sheet events due to their occurrence after the reporting date.

Given the Charity's closure, the financial statements have been prepared on a basis of other than going concern. The Trustees have exercised judgement in valuing assets at their realizable amounts and assessing known liabilities as of the reporting date.

***Employee benefits***
When employees have provided a service to the Charity, salaries and other short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. This includes the cost of annual leave which employees were entitled to but which was not taken during the reporting year.

The Charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.

## 2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ |
|---|---|---|---|
| Trusts and Foundations | **447,000** | **-** | **447,000** |
| Law Firms | **24,000** | **-** | **24,000** |
| Donated services | **-** | **-** | **-** |
| Individual donors | **5,922** | **-** | **5,922** |
| Bank Interest | **520** | **-** | **520** |
| | **477,442** | **-** | **477,442** |

| | 2023 £ | 2023 £ | 2023 £ |
|---|---|---|---|
| Trusts and Foundations | 767,870 | - | 767,870 |
| Law Firms | 26,500 | - | 26,500 |
| Donated services | - | - | - |
| Individual donors | 5,436 | - | 5,436 |
| UK Government - CJRS | 45 | - | 45 |
| | 799,851 | - | 799,851 |

Income from donations and legacies was £477,442 (2022/23: £799,851) of which £477,442 was unrestricted (2022/23: £799,851) and none was restricted (2022/23: £Nil).

Details of donated services are given in note 3.

| Grants from trusts and foundations : | **2024 Unrestricted £** | **2024 Restricted £** | 2023 Unrestricted £ | 2023 Restricted £ |
|---|---|---|---|---|
| Bromley Trust | **-** | **-** | 15,000 | - |
| Colucci Foundation | **-** | **-** | 5,389 | - |
| Evan Cornish Foundation | **-** | **-** | 12,500 | - |
| Allen & Overy Foundation | **5,000** | **-** | 10,000 | - |
| Ptarmigan Trust | **2,000** | **-** | - | - |
| Oak Foundation | **275,000** | **-** | 275,000 | - |
| Open Society Foundations | **-** | **-** | 276,480 | - |
| Sigrid Rausing Trust | **150,000** | **-** | 150,000 | - |
| Souter Charitable Trust | **-** | **-** | 3,000 | - |
| The 3 Ts Charitable Trust | **15,000** | **-** | 15,000 | - |
| Other trusts & foundations | | **-** | 7,162 | - |
| | **447,000** | **-** | 769,531 | - |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

| Donations from law firms: | **2024 Unrestricted £** | **2024 Restricted £** | 2023 Unrestricted £ | 2023 Restricted £ |
|---|---|---|---|---|
| Freshfields | **22,000** | **-** | 20,000 | - |
| Stafford Young Jones | **2,000** | **-** | - | - |
| BCL Solicitors | **-** | **-** | 5,000 | - |
| Garden Court Chambers Ltd | **-** | **-** | 1,500 | - |
| | **24,000** | **-** | 26,500 | - |

The Charity is very grateful to all those who have donated this year including Freshfields, the 3 T's Charitable Trust, the Ptarmigan Trust, Allen & Overy Foundation and all those listed above.

## 3. DONATED SERVICES

The charity did not receive any donated services during the financial year ended 31 March 2024, nor in the prior year ended 31 March 2023.

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ |
|---|---|---|---|
| EU grants | **-** | **188,241** | **188,241** |
| Arnold Foundation | **-** | **2,149** | **2,149** |
| Koch Foundation | **-** | **54,092** | **54,092** |
| Open Society Foundations | **-** | **109,546** | **109,546** |
| Freshfields | **-** | **2,795** | **2,795** |
| Role UK | **-** | **13** | **13** |
| Stitching Digital Freedom Fund | **-** | **13,430** | **13,430** |
| European AI Fund | **-** | **51,858** | **51,858** |
| Mozilla Foundation | **-** | **8,968** | **8,968** |
| | **-** | **431,092** | **431,092** |

| | 2023 £ | 2023 £ | 2023 £ |
|---|---|---|---|
| EU grants | - | 328,921 | 328,921 |
| Arnold Foundation | - | 124,004 | 124,004 |
| Koch Foundation | - | 86,534 | 86,534 |
| Open Society Foundations | - | 48,267 | 48,267 |
| Freshfields | - | 26,276 | 26,276 |
| Mary Jane & Associates | - | 24,873 | 24,873 |
| Barrow Cadbury | - | 21,294 | 21,294 |
| Role UK | - | 16,182 | 16,182 |
| Stitching Digital Freedom Fund | - | 13,362 | 13,362 |
| European AI Fund | - | 10,138 | 10,138 |
| Irish Embassy - Mexico | - | 8,326 | 8,326 |
| Mozilla Foundation | - | 3,109 | 3,109 |
| UKRI | - | 1,140 | 1,140 |
| Porticus | - | 701 | 701 |
| | - | 713,127 | 713,127 |

Within EU grants £188,241 (2022/23: £328,921) of government grants were received from the European Commission. There were no contingencies or unfulfilled conditions relating to this funding.

## 5. RESOURCES EXPENDED

| | Direct Staff Costs 2024 | Other activites under-taken directly 2024 | Support costs 2024 | Total 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fair Trials International | **63,237** | **97,182** | **161,441** | **321,860** |
| Fair Trials Americas | **127,149** | **17,458** | **34,343** | **178,950** |
| Fair Trials Europe | **203,936** | **65,319** | **182,058** | **451,313** |
| Total charitable expenditure | **394,322** | **179,959** | **377,842** | **952,123** |
| Costs of raising funds | **23,866** | **-** | **9,754** | **33,620** |
| Support costs | **178,998** | **208,598** | **(387,596)** | **-** |
| | **597,186** | **388,557** | **-** | **985,743** |
| | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ |
| Fair Trials International | 225,051 | 22,411 | 97,991 | 345,453 |
| Fair Trials Americas | 315,874 | 58,691 | 77,734 | 452,299 |
| Fair Trials Europe | 339,470 | 38,391 | 178,454 | 556,315 |
| Total charitable expenditure | 880,395 | 119,493 | 354,179 | 1,354,067 |
| Costs of raising funds | 150,908 | - | 47,168 | 198,076 |
| Support costs | 195,854 | 205,493 | (401,347) | - |
| | 1,227,157 | 324,986 | - | 1,552,143 |

Resources expended include:

| | 2024 | *2023* |
|---|---|---|
| | £ | *£* |
| Auditors' remuneration: | | |
| Charity | **-** | *21,535* |
| Subsidiary | **4,321** | *3,352* |
| Depreciation on owned assets | **6,979** | *8,946* |
| | **11,300** | *33,833* |

Expenditure on charitable activities was £952,123 (2022/23: £1,354,067), of which £431,092 was restricted (2022/23: £713,126) and £521,031 was unrestricted (2022/23: £640,941). The costs of raising funds was £33,620 (2022/23: £198,076) all of which was unrestricted (2022/23 all unrestricted).

## 6. SUPPORT AND GOVERNANCE COSTS

| | General Support 2024 £ | Governance 2024 £ | Total 2024 £ |
|---|---|---|---|
| Support staff costs | **173,381** | **5,617** | **178,998** |
| Depreciation | **6,979** | **-** | **6,979** |
| Office, administration and other support costs | **197,298** | **-** | **197,298** |
| Audit fees | | | |
| Charity | **-** | **-** | **-** |
| Subsidiary | **-** | **4,321** | **4,321** |
| Other governance costs | **-** | **-** | **-** |
| | **377,658** | **9,938** | **387,596** |

| | 2023 £ | 2023 £ | 2023 £ |
|---|---|---|---|
| Support staff costs | 188,729 | 7,125 | 195,854 |
| Depreciation | 8,947 | - | 8,947 |
| Office, administration and other support costs | 171,659 | - | 171,659 |
| Audit fees | | | |
| Charity | - | 21,535 | 21,535 |
| Subsidiary | - | 3,352 | 3,352 |
| Other governance costs | - | - | - |
| | 369,335 | 32,012 | 401,347 |

## 7. STAFF COSTS AND NUMBERS

| | 2024 £ | *2023 £* |
|---|---|---|
| Wages and salaries | **524,471** | *1,064,829* |
| Social security costs | **58,601** | *124,735* |
| Pension costs | **9,171** | *16,231* |
| Other staff costs | **4,943** | *21,361* |
| | **597,186** | *1,227,156* |

Staff costs for 2023/24 include termination benefits totalling £Nil (2022/23: £Nil). Payments in lieu of notice and redundancy were £Nil (2022/23: £Nil). Total termination benefits include wages and salaries of £Nil (2022/23 : £Nil) and social security costs of £Nil (2022/23 £Nil).

Termination benefits and redundancy costs arising from the decision to wind up the organisation, made in September 2024, will be fully accounted for in the subsequent reporting period ending November 2024. These costs, including any payments in lieu of notice and redundancy payments, are disclosed under Note 17. Salaries paid to staff during their notice periods worked within the operational period are included within operational expenses for the year ended 31 March 2024.

The full time equivalent number of group employees during the year was as follows.

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| Costs of raising funds | 0.2 | 2.3 |
| Charitable activities: Fair Trials International | 2.5 | 4.3 |
| Charitable activities: Fair Trials Europe | 2.4 | 6.1 |
| Charitable activities: Fair Trials Americas | 0.5 | 2.6 |
| Support | 2.4 | 2.9 |
| | 8.0 | 18.2 |

The average monthly number of group employees during the year was as follows:

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| Costs of raising funds | 0.2 | 2.5 |
| Charitable activities: Fair Trials International | 2.5 | 4.4 |
| Charitable activities: Fair Trials Europe | 2.4 | 6.1 |
| Charitable activities: Fair Trials Americas | 0.5 | 2.3 |
| Support | 2.4 | 2.9 |
| | 8.0 | 18.2 |

The employment benefits of higher paid staff were as follows:

| | 2024 | 2023 |
|---|---|---|
| Number of employees who received £60,001 - £70,000: | 1 | 1 |
| Number of employees who received £70,001 - £80,000: | - | 2 |
| Number of employees who received £80,001 - £90,000: | - | 1 |
| Number of employees who received £90,000 - £100,000: | 1 | - |
| Number of employees who received £100,000 - £110,000: | - | - |
| Number of employees who received £110,000 - £120,000: | - | - |
| Number of employees who received £120,000 - £130,000: | - | 1 |

## 8. SUBSIDIARY AND RELATED FOUNDATIONS

In May 2014 the Charity founded Fair Trials Europe, a public foundation registered in Belgium. Fair Trials Europe has an independent Board of Directors a majority of which are Trustees of the Charity. Financing arrangements and the power to cast the majority of votes at meetings of the Board are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements.

Fair Trials Europe coordinates Fair Trials' European Network (the Legal Experts Advisory Panel 'LEAP') and other European projects. Relevant financial information is as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Income | 322,374 | 442,677 |
| Expenditure | (324,202) | (436,065) |
| | (1,828) | 6,612 |

| | | |
|---|---|---|
| Fixed assets | **1,485** | *4,205* |
| Current assets | **259,702** | *461,651* |
| Liabilities | **(196,245)** | *(399,086)* |
| | **64,942** | *66,770* |
| General funds | **64,942** | *66,770* |

The Charity provided grants to Fair Trials Europe during the year totalling £81,271 (2022/23: £105,687). At the year end there was a balance of £27,835 owing by the Charity to Fair Trials Europe (2022/23: £184,953 owing by the Charity to Fair Trials Europe). The outstanding balance was settled during the period ended November 2024..

In April 2017 the Charity founded Fair Trials Americas, a public charity registered in the USA in the District of Columbia. The charity's Internal Revenue Code Section 501 (c) 3 status was approved in February 2018. Fair Trials Americas has an independent Board of Directors that includes certain Trustees of the Charity. The corporation has no members and is managed by its board of directors. For the year ended 31 March 2024, a single global CEO, financing arrangements, control over key operating and financial decisions and the concurrent purposes of the charities, are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements. Relevant financial information is as follows:

| | **2024**<br>**£** | *2023*<br>**£** |
|---|---|---|
| Income | **120,467** | *539,894* |
| Expenditure | **(160,911)** | *(516,455)* |
| | **(40,444)** | *23,439* |
| Fixed assets | **410** | *680* |
| Current assets | **13,676** | *433,572* |
| Liabilities | **(3,648)** | *(383,370)* |
| | **10,438** | *50,882* |
| General funds | **10,438** | *50,882* |

The Charity provided grants to Fair Trials Americas during the year totalling £56,241 (2022/23: £194,906). At the year end there was no balance owing to the Charity by Fair Trials Americas (2022/23: £147,376).

The income of the Charity in the year was £601,397 (2022/23: £919,997) and its expenditure including grant giving was £636,333 (2022/23: £989,216). A deficit of £34,936, was made in the year (2022/23: deficit £69,219)

## 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity's trustees neither received nor waived any remuneration from Fair Trials during the year (2022/23: £Nil)

The total amount of employee benefits received by key management personnel is £162,348 (2022/23: £219,200). The charity considers its key management personnel comprise the Trustees, Chief Executive and the Finance Director.

There was no interest-free travel loan in the 2023/24 financial year for key management personnel (2022/23: £Nil).

Reimbursment of expenses to trustees or paid on their behalf in the year totalled Nil (2022/23: £Nil).

## 10. TANGIBLE FIXED ASSETS

| **Group** | **Fixtures, fittings and equipment** |
|---|---|
| | **£** |
| **Cost** | |
| At 1 April 2023 | **91,918** |
| Additions | **-** |
| Disposals | **-** |
| Foreign exchange | **(1,014)** |
| At 31 March 2024 | **90,904** |
| **Depreciation** | |
| At 1 April 2023 | **79,642** |
| Charge for the period | **6,979** |
| On disposals | **-** |
| Foreign exchange | **(891)** |
| At 31 March 2024 | **85,730** |
| **Net book value** | |
| At 31 March 2024 | **5,174** |
| At 31 March 2023 | 12,276 |

| **Charity** | **Fixtures, fittings and equipment** |
|---|---|
| | **£** |
| **Cost** | |
| At 1 April 2023 | **55,765** |
| Additions | **-** |
| Disposals | **-** |
| At 31 March 2024 | **55,765** |
| **Depreciation** | |
| At 1 April 2023 | **48,375** |
| Charge for the period | **4,113** |
| On disposals | **-** |
| At 31 March 2024 | **52,488** |
| **Net book value** | |
| At 31 March 2024 | **3,278** |
| At 31 March 2023 | 7,391 |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2024

## 11. DEBTORS

| Due within one year | Charity 2024 £ | Group 2024 £ | *Charity 2023 £* | *Group 2023 £* |
|---|---|---|---|---|
| Accrued Income | **7,716** | **12,256** | *9,695* | *56,579* |
| Prepayments | **13,755** | **16,650** | *14,960* | *19,318* |
| Other debtors | **6,627** | **10,322** | *6,751* | *10,740* |
| | **28,098** | **39,228** | *31,406* | *86,637* |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Charity 2024 £ | Group 2024 £ | *Charity 2023 £* | *Group 2023 £* |
|---|---|---|---|---|
| Funds held for partners | **-** | **110,267** | *6,999* | *348,371* |
| Trade creditors | **1,824** | **5,134** | *10,888* | *11,659* |
| Deferred Income | **50,929** | **59,981** | *182,026* | *557,499* |
| Funds held for Fair Trials Europe | **27,835** | **-** | *188,051* | *-* |
| Funds held for Fair Trials America | **-** | | *147,376* | |
| Accruals and other creditors | **46,911** | **65,582** | *34,209* | *58,011* |
| | **127,499** | **240,964** | *569,549* | *975,540* |

Funds held for partners relate to both pre-payments on co-beneficiary grant amounts transferred to the Charity's bank account by the funder and still held at the year end and intercompany expenditure incurred by one entity on a grant relating to the other entity. The Charity co-ordinates the projects and is responsible for distributing pre-financing from the funder to the relevant beneficiaries but may not decide how the funds are allocated nor use the funds for its own project activities.

Funds held for Fair Trials Europe are the net funds due to the subsidiary at the year end and contains the following balances:

A one off grant of £81,271 awarded by the Charity to Fair Trials Europe in 2022/23 and £53,436 of net expentiture which the Charity has incurred on behalf of Fair Trials Europe. The total balance is £27,835 (2022/23: £188,051).

Funds held for Fair Trials Americas are the net funds due from the subsidiary at the year end and contains the following balances:

A one off grant of £53,051 awarded by the Charity to Fair Trials Americas in 2023/24 (2022/23: £187,762). This was paid during 2023/24 and so the total balance is £Nil (2022/23: £147,376).

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

| | **Charity 2024 £** | **Group 2024 £** | *Charity 2023 £* | *Group 2023 £* |
|---|---|---|---|---|
| Deferred income | | | | |
| Balance at 1 April 2023 | **182,026** | **557,499** | *15,557* | *339,348* |
| Amount released to incoming resources | **(182,026)** | **(557,499)** | *(15,557)* | *(339,348)* |
| Amount deferred in the year | **50,929** | **59,981** | *182,026* | *557,499* |
| Balance at 31 March 2024 | **50,929** | **59,981** | *182,026* | *557,499* |

Deferred income comprises grants received which relate to activities to be completed in future periods.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2024

## 13. STATEMENT OF FUNDS

| Year ended 31 March 2024 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Open Society Foundations (Artificial Intelligence) | - | **109,546** | **(109,546)** | - | - |
| Stitching Digital Freedom Fund | - | **13,431** | **(13,431)** | | |
| Role UK | - | **13** | **(13)** | - | - |
| Index | - | **2,795** | **(2,795)** | - | - |
| Americas | | | - | | |
| The Koch Foundation | - | **54,092** | **(54,092)** | - | - |
| Arnold Foundation | - | **2,150** | **(2,150)** | - | - |
| Mozilla Foundation | - | **8,968** | **(8,968)** | - | - |
| Europe | | | - | | |
| Network of European Foundations: (AI in criminal justice) | - | **51,858** | **(51,858)** | - | - |
| Legal Experts Advisory Panel (LEAP) | - | **156,775** | **(156,775)** | - | - |
| Improving Judicial Assessment of Flight Risk (FLIGHTRISK) | | **29,626** | **(29,626)** | - | - |
| Trust in the European Justice Area (STREAM) | - | **1,840** | **(1,840)** | - | - |
| | - | **431,092** | **(431,092)** | - | - |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **SUMMARY OF FUNDS** | | | | | |
| Subsidiary foundations | **117,653** | **1,830** | **(44,103)** | **-** | **75,380** |
| General Funds | **196,771** | **475,612** | **(510,548)** | **-** | **161,835** |
| | **314,424** | **477,442** | **(554,651)** | **-** | **237,215** |
| Restricted | **-** | **431,092** | **(431,092)** | **-** | **-** |
| | **314,424** | **908,534** | **(985,743)** | **-** | **237,215** |

All net assets relate to unrestricted funds (2022/23 all unrestricted).

***Open Society Foundations (Artificial Intelligence)***
A grant to advance strong safeguards for AI and big data applications in criminal justice systems in Europe.

**Stitching Digital Freedom Fund**
A grant supporting a case which involves an application to the Court of Justice of the European Union (CJEU) to consider the legality of actions by Europol, the European Union's law enforcement agency.

***Role UK***
Work to address the widespread use of torture and mistreatment that takes place in police custody in East Africa.

***Freshfields Index***
Grant to support creation of a global Fair Trails Country Index on procedural justice.

***Koch Foundation (Fair Trials Americas)***
A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

***Arnold Foundation (Fair Trials Americas)***
A grant to examine the impact of stationhouse counsel, through insights into the variety of ways in which the legal right of access to counsel might be understood, the challenges and benefits associated with different models of represenation and identifying best practices.

***Mozilla Foundation (Fair Trials Americas)***
A grant examining AI-reliant systems and its potential uses, threats and challenges in Latin America.

***Network of European Foundations: AI in criminal justice: protecting and empowering people's rights (Fair Trials Europe)***
A grant to research AI in criminal justice, to ensure that EU legislation contains strong safeguards, including the prohibition of the most harmful types of AI applications in policing and criminal justice systems; and that these safeguards are enforced at a national level.

***European Union: Coordination of LEAP (Fair Trials Europe)***
An operating grant to support the coordination of the Legal Experts Advisory Panel ("LEAP"). Individual LEAP members and other parties made donations to co-fund the cost of some LEAP activities.

***European Commission: Improving Judicial Assessment of Flight Risk (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, to deeper understanding of the reality of judicial decision-making on pre-trial detention.

***European Commission: Strengthening Trust in the European Criminal Justice Area STREAM (Fair Trials Europe)***
A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to strengthen trust in the European Criminal Justice Area through mutual recognition and the streamlined application of the European Arrest Warrant.

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

| Year ended 31 March 2023 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| RESTRICTED FUNDS | | | | | |
| Open Society Foundations (Artificial Intelligence) | - | 48,267 | (48,267) | - | - |
| Porticus | - | 701 | (701) | - | - |
| Stitching Digital Freedom Fund | - | 13,362 | (13,362) | - | - |
| Clifford Chance | - | - | - | - | - |
| Role UK | - | 16,182 | (16,182) | - | - |
| Barrow Cadbury | - | 21,294 | (21,294) | - | - |
| UKRI | - | 1,140 | (1,140) | - | - |
| Freshfields Index | - | 26,276 | (26,276) | - | - |
| Americas | | | | | |
| The Koch Foundation | - | 86,534 | (86,534) | | |
| Arnold Foundation | - | 124,004 | (124,004) | | |
| Mary Jane & Associates | - | 24,873 | (24,873) | | |
| Irish Embassy - Mexico | - | 8,326 | (8,326) | | |
| Mozilla Foundation | - | 3,109 | (3,109) | | |
| Europe | | | | | |
| Network of European Foundations: (AI in criminal justice) | - | 10,138 | (10,138) | - | - |
| Legal Experts Advisory Panel (LEAP) | - | 176,390 | (176,390) | - | - |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2024**

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| Improving Judicial Assessment of Flight Risk (FLIGHTRISK) | - | 25,744 | (25,744) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 57,155 | (57,155) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 13,541 | (13,541) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 31,395 | (31,395) | - | - |
| Strengthening Trust in the European Justice Area (STREAM) | - | 24,697 | (24,697) | - | - |
| | - | 713,126 | - 713,126 | - | - |

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| SUMMARY OF FUNDS | | | | | |
| Subsidiary funds | 87,601 | 396,666 | (366,614) | - | 117,653 |
| General Funds | 265,989 | 403,185 | (472,403) | - | 196,771 |
| | 353,590 | 799,851 | (839,017) | - | 314,424 |
| Restricted Funds | - | 713,126 | (713,126) | - | - |
| | 353,590 | 1,512,977 | (1,552,143) | - | 314,424 |

All net assets relate to unrestricted funds.

## 14. OTHER FINANCIAL COMMITMENTS

| | **2024** | 2023 |
|---|---|---|
| At 31 March 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was as set out below: | **£** | **£** |
| Operating leases which expire: | | |
| within one year | **39,783** | 40,923 |
| within two to five years | **35,725** | 18,529 |

Operating lease commitments at 31 March 2024 were reviewed as part of the wind-up process. Leases were terminated, where applicable. The total termination costs, including lease break penalties, are included in Note 17.

## 15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **Charity 2024 £** | **Group 2024 £** | Charity 2023 £ | Group 2023 |
|---|---|---|---|---|
| Net income for year | **(34,936)** | **(77,209)** | 61,329 | 66,708 |
| Depreciation and impairment of tangible fixed assets | **4,113** | **7,102** | 4,218 | 10,154 |
| Tangible fixed assets disposal | **-** | **-** | 1,430 | 2,541 |
| Decrease / (increase) in debtors | **3,307** | **47,410** | 5,790 | 36,417 |
| (Decrease) / Increase in creditors | **(442,050)** | **(734,578)** | (368,102) | (546,649) |
| **Net cash flow from operating activities** | **£ (469,566)** | **£ (757,275)** | **£ (295,335)** | **£ (430,829)** |

## 16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £NIL (2022/23: £500). Other than these amounts and balances and transactions referred to in Notes 8 and 12 regarding related foundations, there were no other related party transactions.

## 17. Post balance sheet events

As of 31 March 2024, there was no decision or obligation to close the organization. The decision to commence the winding-up process for the Charity was made in September 2024, following a review of its financial and operational circumstances. This decision led to termination benefits, redundancy payments, and other wind-up costs incurred as part of the closure process. The Charity ceased all operational activities as of November 2024.

These costs have not been recognized in these financial statements as they arose from conditions that occurred after the reporting date. Instead, they will be accounted for in the financial statements for the subsequent reporting period. For transparency, the total estimated wind-up costs, including redundancy payments, legal fees, and contractual termination costs, amount to £57,871 and have been disclosed here.

After the reporting date, a former employee whose employment ended in June 2024 instituted a legal proceeding against the Charity. As the claim relates to events occurring after the reporting period, it has been classified as a non-adjusting post-balance sheet event. The Trustees are reviewing the claim with legal advisors to determine its validity and potential financial impact.

**FAIR TRIALS INTERNATIONAL**

England & Wales - Charity number 1134586

# Accounts

# FAIR TRIALS INTERNATIONAL

(Company limited by guarantee no. 07135273 registered charity no. 1134586)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

FAIR TRIALS INTERNATIONAL

COMPANY LIMTED BY GUARANTEE NO. 07135273 registered charity number 1134586

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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## FAIR TRIALS INTERNATIONAL

**REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023**

| | |
|---|---|
| **Status** | The organisation is a private company limited by guarantee |
| **Company number** | 07135273 |
| **Charity number** | 1134586 |
| **Board of Trustees** | Eric Kolodner (Chair)<br>Matthew Bruce (Resigned September 2023)<br>Robert Scott<br>Amy Jeffress<br>Kate Steele<br>Morris Lipson<br>Stephen Muers<br>Martha Dark<br>Jasvinder Nakhwal |
| **Chief Executive** | Norman Reimer (Resigned November 2022)<br>Neil Jeffery (Appointed July 2023) |
| **Bankers** | Barclays Bank PLC<br>19 Fleet Street<br>London<br>EC4Y 1M |
| **Registered office** | 5 Castle Road<br>London<br>NW1 8PR |
| **Auditors** | MHA<br>Chartered Accountants and Statutory Auditors<br>Building 4<br>Foundation Park<br>Roxborough Way<br>Maidenhead<br>SL6 3UD |

The Trustees of Fair Trials International (the "Charity") are pleased to present their report together with the consolidated financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

**Constitutional, governance and management**

In 2010, the Charity was incorporated and registered in England and Wales as a company limited by guarantee (company number 07135273 and registered charity number 1134586). Previously, the Charity operated as the Fair Trials Abroad Trust (charity number 1079079). The Charity is governed by its Memorandum and Articles of Association which were signed on 25 January 2010. The Memorandum and Articles of Association of the Charity were amended on 2lst July 2020 to revise the Charity's objects.

In recognition of the Charity's increasing work with the institutions of the European Union, the Charity opened an office in Brussels in April 2014 and, in May 2014, founded Fair Trials Europe, a registered public foundation in Belgium (registered number 0552.688.677: 12A, Avenue Brugmann, 7th Floor, Saint-Gilles, Brussels, Belgium, 1060). Also, consistent with the Charity's strategy of expanding the global reach of its work, Fair Trials Americas was incorporated in Washington D.C. on 12 April 2017. Fair Trials Americas (Address 1100 13th NW, Suite 800, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. The financing arrangements currently in place and the power to cast the majority of votes at meetings of its board are the determining factors that Fair Trials Europe be treated as a controlled subsidiary of the Charity (see note 8). The financing arrangements currently in place, the role of the global CEO, control over key operating and financial decisions and the concurrent purposes of the charities are the determining factors that Fair Trials Americas be treated as a controlled subsidiary of the Charity (see note 8).

Fair Trials Europe, Fair Trials Americas and the Charity operate under the name "Fair Trials".

**Trustees**

The directors of the Charity are its trustees for the purposes of charity law (the "Trustees"). The Trustees who have served during this year and since the year end are set out in the legal and administrative information at the front of the Report and Accounts.

Three of the Trustees are also members of the Board of Directors ("Administrateurs") of Fair Trials Europe and three trustees are members of the board of directors for Fair Trials Americas. The Charity's Chief Executive is also a non-voting director on the Boards of Fair Trials Europe and Fair Trials Americas.

**Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a member.

**Trustees' Indemnities**

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Charity. This is covered within the overall cost of the Risk Protection Insurance. The trustees decided that this cover met the risk management requirements.

**Public Benefit**

In setting our objective and planning out activities the trustees have carefully considered the Charity Commission's general guidance on public benefits.

**Going Concern**

After making appropriate enquiries, the board of trustees has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

**Selection and appointment of Trustees**

Trustees regularly review the composition of the Board and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. Potential new Trustees are agreed by existing Trustees and are appointed by a resolution of the Board of Trustees. The Trustees appoint the Chief Executive who is responsible for leading Fair Trials and for working with the Trustees to develop and implement Fair Trials' strategic goals.

**Induction and training of Trustees**

Prior to their appointment, new Trustees meet with the Chair and Chief Executive to discuss the role and are provided with key documentation relating to Fair Trials, including the Trustee role description. Following their appointment, new Trustees are briefed by the Chief Executive on the work of Fair Trials and provided with materials, including strategy documents. Additional training needs for Trustees are kept under review to ensure the Board has the necessary knowledge, skills and experience.

**Risk management**

The organizational risk register is reviewed regularly by the Interim CEO, Finance Director and wider staff team. The Finance Subcommittee reviews the risk register as part of the Trustees' risk management strategy to regularly review of the principal risks and uncertainties that Fair Trials faces and ensure that measures to eliminate, reduce or mitigate risks are in places, including as a result of strengthened of policies, systems and procedures.

The Trustees have assessed the major risks, in particular those relating to operations and finance, and are satisfied that the measures that in place to moderate exposure to risks are sufficient. The principal risks identified are as follows:

- Failure to raise sufficient funds to cover costs, resulting in revenue and reserves failing to keep pace with Fair Trials' operational needs;
- Reduced staff team and uncertainty undermines organizational ability to deliver high quality work;
- Reputation is negatively impacted by recent organizational uncertainty

The Trustees' response to these is reflected in part in the financial statements for the year. This includes:

- Continued positive engagement with several critical core funders, who have all reaffirmed their commitment to continue to support Fair Trials
- The appointment of highly qualified specialist Interim CEO to lead the change management process of restructuring and rebuilding
- Continued careful management of broader critical stakeholder relations

As discussed below, the organization reviewed its risk register in light of the impact of the Covid-19 pandemic and believes that the appropriate systems that were put in place continue to mitigate any risk associated with this impact.

**Related parties**

The Trustees consider the Chief Executive Officer, Chief Operating Officer and Interim Chief Financial Officer and Interim Chief Operating Officer to have been the key management personnel of Fair Trials during the year, in charge of directing and controlling, running and operating Fair Trials on a day to day basis. None of the Trustees receive any remuneration or other benefits from their work for Fair Trials. Any conflicts of interest, including those resulting from connections between Trustees and key management and third parties, must be disclosed at the Trustees' meeting and are then noted in a register of conflicts. All potential conflicts were reviewed by the Trustees and considered to have no practical effect. Related party transactions are referred to in note 16.

**Pay policy**

The pay of all staff is reviewed annually, but changes can also be made outside that process if warranted. Salaries are reviewed and approved by a sub-committee of Trustees. Management provide recommendations for salary increases and an update of banding levels where available for the sub-committee to review. For key management personnel, salaries are reviewed annually with recommendations made by the relevant line manager and, in the case of the Chief Executive, by the Chair of Trustees including a review of professional performance and Fair Trials institutional performance in meeting its strategic and financial objectives. The last cost of living annual salary review for all staff was completed in September 2023, back dated to April 2023.

**Vision, mission, and strategic aims**

Several years ago, Fair Trials initiated a strategic overview, including a comprehensive assessment of organizational priorities and core strategies. The Trustees referred to the Charity Commission's general guidance on public benefit when reviewing Fair Trials' aims and activities. This process, which began prior to the COVID 19 pandemic was close to completion in January 2021. Before the process was completed the long tenured CEO announced his plans to leave by autumn 2021. As a result the finalization of the strategic plan was placed on hold pending the selection of a new CEO.

Following an extensive search process, a new CEO took up the role on 1 st November 2021. One of his first priorities was to undertake a comprehensive strategic plan refresh. This involved an consultative process that engaged members of the senior management team, all other staff members, and the Trustees. Two meetings of the Trustees, including those from Fair Trials Europe and Fair Trials Americas, on 7th March and 29th March 2022 approved and accepted the revised strategic plan. The plan is comprised of statements of vision and mission, articulates 20 guiding principles, and commits the organization to focus on five key advocacy areas, all of which advance the core charitable objects.

Fair Trials envisions a world in which governments use the power of the criminal process with utmost restraint, humanity, fairness, equality, and respect for the human rights and dignity of all people. Fair Trials' mission is to serve as an international criminal justice watchdog working to monitor, challenge, and inform systemic reform in criminal processes. Through robust evidence-based research, Fair Trials will support broad coalitions where appropriate to promote and help guarantee the enjoyment of fundamental human rights at all stages of the criminal process.

The 20 core principles articulated in the plan include 10 that address the essential values of a fair criminal justice system, 6 that speak to procedural fairness, and 4 that focus on circumscribing the scope of state criminal enforcement.

Fair Trials articulated five key advocacy areas as follows:

1. Promote procedural fairness and transparency

    - Access to counsel at the commencement of custody;
    - access to resources necessary to conduct an effective and technical defence;
    - the right to discovery;
    - an opportunity to investigate and access expert services;
    - compliance with international and national standards of fairness, human rights, and due process;
    - protection of the opportunity to exclude unlawfully obtained evidence;
    - compliance with procedural safeguards, such as the right to confront and cross-examine witnesses, the right to compulsory process, the right to a speedy trial before a fair and impartial trier of fact, the right to appeal, and the right to post-appeal collateral relief for injustice or wrongful conviction;
    - limitations on coercive waivers;
    - limitations on fast track procedures.

    Transparency compels the compilation, analysis, and publication of criminal justice statistical data.

2. Oppose overcriminalisation

    - Limitations on the prosecution of minor offences;
    - proactive and diversionary approaches to those suffering from mentahealth or neurodivergent conditions, substance abuse or other pathologies that are more appropriately redressed through treatment;

3. Oppose overincarceration

    - Addressing pretrial detention;
    - alternatives to incarceration;
    - pilot projects to advance restorative justice models;
    - second look legislation.

4. Identify and work to eliminate systemic racism, implicit bias, and disparate treatment based upon discrimination

5. Rein in government overreach through the misuse of the police power and privatisation of criminal justice

- monitor and redress misuse of wanted alerts;
- identify and restrain the misuse of Artificial Intelligence (AI), algorithmic tools and technology that is not human rights compliant for security and justice tasks.

**Organizational highlights:**

Rule of Law and Due Process

Fair Trials is leading the FLIGHTRISK project in Europe, together with several European partners. The network has developed detailed robust domestic and regional research as the basis for several national and one regional report to be published in early 2024. The analysis includes a thorough regional judicial standards review. This work aims to be replicated in other regions of the world.

Fair Trials works closely with local civil society organizations in different countries to advocate and report before UN Special Procedures and Treaty Bodies. An example of this is its work on arbitrary detentions in Mexico.

Fair Trials often participates in educational platforms and conferences that aim at disseminating international standards and promoting best practices, for example, at the Austral Conference on International Human Rights Law and the International Conference for National Human Rights Institutions.

Fair Trials works with several criminal and human rights clinics across Latin America to provide an assessment of the state of plea bargaining in different countries, including Mexico, Chile, Colombia and Argentina. Fair Trials and the law clinics are organizing a Law Clinic Programme for partner universities to provide training and research on this subject matter.

Fair Trials has produced reports on the state of plea bargaining and its use by lawyers in different jurisdictions, including Europe, the US, and Latin America. This work is conducted in collaboration with local partners such as the offices of the Public Defender. Among other topics, the analysis focused on the particular vulnerabilities of those who may accept a plea deal while finding themselves living on the street such as drug addicts and women. Fair Trials hopes that the reports will provide the basis for training and technical assistance for potential future drafting of internal guidance for state institutions and other partners.

Fair Trials continues to disseminate the Méndez Principles in Latin America and East Africa to promote the effective gathering of information for criminal proceedings, including through research and training. The work in East Africa, particularly in Kenya, is supported by pro bono engagement from UK law firms and universities.

Fair Trials continues to work with the legal firm Freshfields on the creation of a Global Fair Trials Index to review fair trial standards worldwide, develop indicators, and work on case studies covering pre-trial detention, plea bargaining, and artificial intelligence. The development of this ambitious project and associated open-source global index is expected to take several years.

Fair Trials provided an expert opinion to the European Economic and Social Council on the European Commission proposal for regulation of the transfer of criminal proceedings, including the alignment of the Lisbon treaty with the Charter of Fundamental Rights of the European Union. Fair Trials provided practical analysis on the use of fundamental rights and EU procedural rights in cross-border cooperation tools, notably related to the European Arrest Warrant and the European Investigation Order.

**Networks**

Fair Trials continues to coordinate and lead the Legal Expert Advisory Panel (LEAP), a group of legal professionals with diverse backgrounds and experiences, working in multiple jurisdictions across the European Union. Fair Trials works with the network to identify critical legal issues to be highlighted and researched and where appropriate to develop advocacy positions and materials to support the continued reform of criminal justice systems across the European Union.

**Future Work**

Fair Trials will continue to develop its international comparative legal analysis across multiple jurisdictions in line with the priorities set out above and to advance criminal justice reform. The work with the LEAP network supported by the European Commission will continue to enhance the organization's commitment to engage with both legal professionals and those with direct experience of criminal processes. The organization will continue to pursue its commitment to conduct high quality robust evidence-based research to advance criminal justice reform and cross jurisdictional cooperation. Across all its initiatives, Fair Trials will continue its historic commitment to identify and work with legal professionals and institutions, national and regional governments and other partners to advance global criminal justice reform.

**The impact of Covid-19**

***Operational impact***

In-person meetings and international travel for Fair Trials team members restarted in 2021, albeit at a reduced level. Investment in new videoconferencing software has allowed the organization to continue to hold both internal and external meetings remotely. Fair Trials has also used a variety of means of communication to maintain and increase contact with members of its networks, including on work to respond to the impact of Covid-19 on criminal justice systems.

***Financial impact***

Covid-19 did not have a significant impact on the organizational finances during the reporting period. The Trustees have considered the financial implications of the pandemic on the outlook for the year ahead and consider that the likely impact remains limited.

Based on assessments of forecast cash flows for the 12 months from the point of authorizing these financial statements and having regard to the current resources available to the Charity the Trustees have concluded that, at the time of signing this report, there is no material uncertainty. The Charity continues to keep the impact of currency fluctuations under review and continues to hold cash in the three key currencies (GBP, Euro and US$) in line with its expectations as to the currencies in which future expenditure will be incurred. Fair Trials does not have investments, other than cash, nor a defined benefit pension schemes.

**Key Performance Indicators**

**Income**

Fair Trials' enhanced level of activity in pursuit of its objectives is reflected in the financial statements. Incoming resources decreased from £1,522,979 in 2021/22 to £1,512,977 {1%} this year. Fair Trials reports income of £713,126 {2021/22: £755,998} for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £799,851 (2021/22: £766,981} of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including governmental funders (£328,921 in 2022/23: £374,605 in 2021/22}, mainly the European Commission; and the Arnold Foundation {£124,004 in 2022/23: £55,684 in 2021/22}. Fair Trials also received support from the Koch Foundation, Open Society Foundation and Freshfields towards specific project activities.

In 2022/23 Fair Trials received large core grants from the Open Society Foundations (£276,480 in 2022/23; £241,990 in 2021/22) , the Oak Foundation (£275,000 in 2022/23: £275,000 in 2021/22), and Sigrid Rausing Trust (£150,000 in 2022/23: £150,000 in 2021/22) to support its core activities.

The majority of the remainder of Fair Trials' unrestricted income comes from other trust grants, donations from law firms and individual donations. Further details can be found in note 2.

The Trustees are very grateful to all of Fair Trials' donors for their ongoing support and confidence in Fair Trials' work.

**Expenditure**

Although there was a slight decrease in the level of charitable activity, there was an increased level of expenditure. Expenditure increased from £1,456,271 in 2021/22 to £1,552,143 this year, an increase of 7%. Fair Trials therefore made a deficit in the period of £39,166 (2021/22 surplus £66,708) which has been added to its reserves. At 31 March 2023, Fair Trials' fund balance stood at £314,424 (2021/22: £353,590).

The additional costs relate to higher staff associated with growth in activities globally. Expenditure on charitable activities for Fair Trials America increased from £286,831 in 2021/22 to £452,299, an increase of 58%, due to planned investment in the team and activities taking place around areas such as the legal right to counsel, plea bargaining and other key global advocacy topics

The Charity's own charitable expenditure decreased from £479,064 in 2021/22 to £345,453, a decrease of 28% mainly due to a shift in increased activities in the Americas.

**Fair Trials Europe**

During the year, as well as direct grants to Fair Trials Europe, the Charity supplied a grant of €120,000 to support Fair Trials Europe in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12. The majority of Fair Trials Europe's income in the year came from EU grants, mainly from The European Commission, together with the grant from the Charity.

**Fair Trials Americas**

In the financial year 2022/23 the Charity supplied grants of £285,937 to support Fair Trials Americas in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12.

**Reserves Policy**

The Trustees have examined the requirement to maintain free reserves and have concluded that Fair Trials globally should seek to maintain unrestricted reserves which approximate to 3 months' core operating expenditure, to include permanent staff and office costs for Fair Trials but excluding discrete project costs. For the year ahead, these 3 month's core expenditures was budgeted at approximately £212,000 and thus the target reserves level set as £212,000. The Trustees consider that this level of reserves is appropriate to ensure the continued ability of Fair Trials to meet its charitable objectives and to limit the risk of disruption to its activities in the event of a downturn in income or an unexpected need for additional expenditure. The Trustees review this policy annually.

Fair Trials' unrestricted fund balance at 31 March 2023 of £314,424 (2021/22: £353,590) is in in excess of the target reserves level noted above. The current level of reserves is considered satisfactory, and the Board will continue to review the reserves policy in light of developing strategic plans, while maintaining the objective to keep healthy reserves in the short and long terms.

**Fundraising**

The Charity's fundraising strategy is guided by three principles:

- Diversification within and across income streams;
- Balancing short and long-term development needs; and
- Implementing improved systems and working practices to improve efficiency.

The Charity carries out all fundraising through its internal teams and does not employ external or commercial firms, either professional fundraisers or commercial participators. Two employees are dedicated to fundraising and managed through normal staff management practices, including regular monitoring of work and performance. The vast majority of the Charity's funds are provided by governmental funders, trusts and foundations and law firms. The main interactions are with managers in those organisations who will be contacted in the course of a regular professional relationship, by introduction from a third party with consent or by accessing publicly available sources such as the funder website.

Donations from private individuals are a small part of the Charity's income and are generally unsolicited and are received because the person acquires knowledge of the Charity's activities. The Fair Trials website contains a facility for donations to be made. Where fundraising requests are made, they will only be made to people on Fair Trials' mailing list, all of whom have specifically given consent for the Charity to communicate with them under guidelines set down by The General Data Protection Regulation and the Fundraising Regulator. Fair Trials does not solicit donations or payment from individuals to whom support is provided.

The Charity is not subject to any undertaking to be bound by any voluntary scheme for regulating fundraising or any voluntary standard of fundraising in respect of its activities.

No complaints have been received in respect of the Charity's fundraising activities during the financial year.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Fair Trials International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the group and of their incoming resources and application of resources, including the income and expenditure, of the Charity and the group 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 Statement of Recommended Practice (SORP) (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group 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 Charity and the group 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 Charity and the group 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; and
- 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 at.Jditor is aware of that information.

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

**Preparation of the report**

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

This report was approved and authorised for issue by the Board of Trustees on 27 th February 2024 and signed on its behalf by:

Trustee: E Kol

Eric Kolodner

**Fair Trials International**
**(A Company Limited by Guarantee)**

## Independent Auditor's Report on the Financial Statements to Members of Fair Trials International

### Opinion

We have audited the financial statements of Fair Trials International (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheet, the Consolidated Statement of Cash Flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources 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 and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

### Material uncertainty related to going concern

We draw attention to note 1 in the financial statements, which indicates uncertainty over the ability of the Group to pay expenses as they fall due within the foreseeable future. As stated in note 1, these events or conditions, along with the other matters as set forth in note 1, indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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.

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

## Independent Auditor's Report on the Financial Statements to Members of Fair Trials International

### Other Information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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.

### Opinion 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 (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report included within the Trustees report.

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

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

**Independent Auditor's Report on the Financial Statements to Members of Fair Trials International**

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor 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:

- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

**Fair Trials International**
**(A Company Limited by Guarantee)**

**Independent Auditor's Report on the Financial Statements to Members of Fair Trials International**

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

**Bianca Silva BA ACA DChA (Senior Statutory Auditor)**
for and on behalf of
**MHA, Statutory Auditor**

Maidenhead, United Kingdom
Date: 29 February 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

**(incorporating Income and Expenditure Account & Statement of Total Realised Gains and Losses)**
**For the year ended 31 March 2023**

| | Note | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | *Total Funds 2022 £* |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 2 | **799,851** | **-** | **799,851** | *826,123* |
| Charitable activities: | 4 | | | | |
| Fair Trials International | | **-** | **127,221** | **127,221** | *183,232* |
| Fair Trials Europe | | **-** | **339,059** | **339,059** | *370,242* |
| Fair Trials Americas | | **-** | **246,846** | **246,846** | *143,382* |
| **TOTAL INCOMING RESOURCES** | | **799,851** | **713,126** | **1,512,977** | *1,522,979* |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | | **198,076** | **-** | **198,076** | *130,500* |
| Charitable activities: | | | | | |
| Fair Trials International | | **218,232** | **127,221** | **345,453** | *479,064* |
| Fair Trials Europe | | **217,256** | **339,059** | **556,315** | *559,876* |
| Fair Trials Americas | | **205,453** | **246,846** | **452,299** | *286,831* |
| **TOTAL EXPENDITURE** | 5 | **839,017** | **713,126** | **1,552,143** | *1,456,271* |
| **NET INCOME** | | **(39,166)** | **-** | **(39,166)** | *66,708* |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | 13 | ***353,590*** | **-** | ***353,590*** | *286,882* |
| **TOTAL FUNDS CARRIED FORWARD** | 13 | **314,424** | **-** | **314,424** | *353,590* |

All income and expenditure derive from continuing activities

The annexed notes form part of these financial statements

## BALANCE SHEETS (COMPANY NUMBER: 07135273)

**As at 31 March 2023**

| | Notes | Charity 2023 £ | Group 2023 £ | *Charity 2022 £* | *Group 2022 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 10 | **7,391** | **12,276** | *11,839* | *20,790* |
| | | **7,391** | **12,276** | *11,839* | *20,790* |
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | **31,405** | **86,638** | *76,510* | *90,260* |
| Cash at bank and in hand | | **727,524** | **1,191,052** | *319,700* | *687,361* |
| | | **758,929** | **1,277,690** | *396,210* | *777,621* |
| **CREDITORS: amounts falling due within one year** | 12 | **(569,549)** | **(975,542)** | (142,060) | (444,821) |
| **NET CURRENT ASSETS** | | **189,380** | **302,148** | *254,150* | *332,800* |
| **NET ASSETS** | | **196,771** | **314,424** | 265,989 | 353,590 |
| **FUNDS** | | | | | |
| Unrestricted funds: | | | | | |
| Subsidiary companies | 13 | **-** | **117,653** | - | *87,601* |
| General fund | 13 | **196,771** | **196,771** | *265,989* | *265,989* |
| | | **196,771** | **314,424** | *265,989* | *353,590* |
| **TOTAL FUNDS** | | **196,771** | **314,424** | *265,989* | *353,590* |

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 27th February 2024 and signed on their behalf by:

Eric Kolodner

The annexed notes form part of these financial statements

FAIR TRIALS INTERNATIONAL (company limited by guarantee)

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

| | Notes | Charity 2023 £ | Group 2023 £ | *Charity 2022 £* | *Group 2022 £* |
|---|---|---|---|---|---|
| **Cash flow from operating activities** | 15 | **407,824** | **503,691** | *(295,335)* | *(430,829)* |
| **Net cash flow from operating activities** | | **407,824** | **503,691** | *(295,335)* | *(430,829)* |
| **Cash flow from investing activities** | | | | | |
| Payments to acquire tangible fixed assets | 10 | - | - | *(6,292)* | *(6,056)* |
| **Net cash flow from investing activities** | | **-** | **-** | *(6,292)* | *(6,056)* |
| **Net cash flow from financing activities** | | **-** | **-** | *-* | *-* |
| **Net increase / (decrease) in cash and cash equivalents** | | **407,824** | **503,691** | *(301,627)* | *(436,885)* |
| **Cash and cash equivalents at 1st April** | | **319,700** | **687,361** | *621,327* | *1,124,246* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **727,524** | **1,191,052** | *319,700* | *687,361* |
| **Cash and cash equivalents consists of:** | | | | | |
| Cash at bank and in hand | | **727,524** | **1,191,052** | *319,700* | *687,361* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **727,524** | **1,191,052** | *319,700* | *687,361* |

The Charity and the Group do not have net debt as at 31 March 2023 (2021/22 - Nil)

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

## 1. Summary of significant accounting principles

### *General information and basis of preparation*

Fair Trials International ("the Charity") is a private company limited by guarantee registered in England and Wales. The members of the company are its trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed on page 4.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *Going Concern*

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity requires confirmation from current funders on future grant funding in order to continue to operate for the foreseeable future, and therefore presently there are material uncertainties about the Charity's ability to continue as a going concern.

Whilst there are net current assets of £302,148 on the Balance Sheet as at 31 March 2023 and a budgeted net current asset position of £271,337 as at 31 March 2024, the Charity is dependent on their current funders to confirm future grant funding for the year ending 31 March 2025 to be able to fund the budgeted unrestricted expenditure for that year. The financial statements have been prepared on a going concern basis however, as the Trustees are currently having positive discussions with their current funders with regards to finalising grant agreements from 1 April 2024 and are confident that these grant agreements will be agreed and in place. More information regarding the Charity's ability to continue as a going concern is given in note 17.

### *Group financial statements*

These financial statements consolidate the results of the Charity and its wholly-controlled subsidiaries, Fair Trials Europe and Fair Trials Americas, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the Charity, and rounded to the nearest pound.

### *Fund accounting*

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met if the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Contributions from the UK Government Coronavirus Job Retention Scheme have been recognised on receipt.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes staff time and associated support costs of fundraising activities;
- Expenditure on charitable activities includes the direct meetings, communications, travel and staff costs of our activities and associated support costs.
- Other expenditure represents those items not falling into the categories above.
- Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

***Support costs allocation***

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the proportion of direct staff time attributable to each category.

Fundraising costs are those incurred in seeking voluntary contributions.

The analysis of these costs is included in notes 5 and 6.

***Tangible fixed assets***

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

| | |
|---|---|
| Fixtures, fittings & equipment | 25% per annum |
| Office improvements | 20% per annum |

***Debtors and creditors receivable / payable within one year***

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make a payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:
Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.
Cash at bank – is classified as a basic financial instrument and is measured at face value.
Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument. Funds held for partners and funds held for Fair Trials Europe are not financial instruments.

***Concessionary loans***

Concessionary loans include loans between the parent Charity, Fair Trials International, and the subsidiary Foundation, Fair Trials Europe which are interest free and made to advance charitable purposes. The loan is repayable on demand within one year and is measured at cost, less impairment.

***Operating leases***

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

***Foreign Currencies***

Transactions in foreign currencies are recorded at the average rate ruling at the date of the transaction. Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

***Judgements and key sources of estimation uncertainty***

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- Allocation of support costs
- Entitlement to income for certain grant funded projects in progress
- Depreciation of tangible fixed assets
- Useful economic lives of assets

***Employee benefits***

When employees have provided a service to the Charity, salaries and other short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. This includes the cost of annual leave which employees were entitled to but which was not taken during the reporting year.

The Charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2023**

## 2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ |
|---|---|---|---|
| Trusts and Foundations | **767,870** | **-** | **767,870** |
| Law Firms | **26,500** | **-** | **26,500** |
| Donated services | **-** | **-** | **-** |
| Individual donors | **5,436** | **-** | **5,436** |
| Bank Interest | **45** | **-** | **45** |
| | **799,851** | **-** | **799,851** |

| | 2022 £ | 2022 £ | 2022 £ |
|---|---|---|---|
| Trusts and Foundations | 722,421 | - | 722,421 |
| Law Firms | 39,627 | 50,000 | 89,627 |
| Donated services | - | 7,700 | 7,700 |
| Individual donors | 4,933 | - | 4,933 |
| UK Government - CJRS | - | 1,442 | 1,442 |
| | 766,981 | 59,142 | 826,123 |

Income from donations and legacies was £799,851 (2021/22: £826,123) of which £799,851 was unrestricted (2021/22: 766,981) and none was restricted (2021/22: £59,142).

Details of donated services are given in note 3.

| Grants from trusts and foundations : | **2023 Unrestricted £** | **2023 Restricted £** | 2022 Unrestricted £ | 2022 Restricted £ |
|---|---|---|---|---|
| Bromley Trust | **15,000** | **-** | 15,000 | - |
| Colucci Foundation | **5,389** | **-** | 5,481 | - |
| Evan Cornish Foundation | **12,500** | - | 12,500 | - |
| Allen & Overy Foundation | **10,000** | **-** | - | - |
| Law Society | **-** | - | 5,000 | - |
| Oak Foundation | **275,000** | **-** | 275,000 | - |
| Open Society Foundations | **276,480** | - | 241,990 | - |
| Sigrid Rausing Trust | **150,000** | **-** | 150,000 | - |
| Souter Charitable Trust | **3,000** | **-** | 3,000 | - |
| The 3 Ts Charitable Trust | **15,000** | **-** | 10,000 | - |
| Other trusts & foundations | **7,162** | - | 4,450 | - |
| | **769,531** | **-** | 722,421 | - |

| Donations from law firms: | **2023 Unrestricted £** | **2023 Restricted £** | 2022 Unrestricted £ | 2022 Restricted £ |
|---|---|---|---|---|
| Barrett Translations Ltd | **-** | **-** | 127 | - |
| Clifford Chance | **-** | **-** | - | 50,000 |
| Freshfields | **20,000** | **-** | 20,000 | - |
| Allen & Overy Foundation | **-** | **-** | 10,000 | - |
| Simmons & Simmons Charitable Foundation | **-** | **-** | 4,500 | - |
| BCL Solicitors | **5,000** | **-** | 5,000 | - |
| Garden Court Chambers Ltd | **1,500** | **-** | - | - |
| | **26,500** | - | 39,627 | 50,000 |

The Charity is very grateful to all those who have donated this year including the B&P Glasser Charitable Trust, Diana Parker, the Korman Trust, the Ptarmigan Trust, the Oakdale Trust and all those listed above.

## 3. DONATED SERVICES

There were no Donated Services in 2022/23. Donated Services during the 2021/22 year are formed of;

Professional legal services: Time donated by legal experts and secondees from law firms, while working for the Charity. There were no Donated Services in 2022/23.

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ |
|---|---|---|---|
| EU grants | - | 328,921 | 328,921 |
| Arnold Foundation | - | 124,004 | 124,004 |
| Koch Foundation | - | 86,534 | 86,534 |
| Open Society Foundations | - | 48,267 | 48,267 |
| Freshfields | - | 26,276 | 26,276 |
| Mary Jane & Associates | - | 24,873 | 24,873 |
| Barrow Cadbury | - | 21,294 | 21,294 |
| Role UK | - | 16,182 | 16,182 |
| Stitching Digital Freedom Fund | - | 13,362 | 13,362 |
| European AI Fund | - | 10,138 | 10,138 |
| Irish Embassy - Mexico | - | 8,326 | 8,326 |
| Mozilla Foundation | - | 3,109 | 3,109 |
| UKRI | - | 1,140 | 1,140 |
| Porticus | - | 701 | 701 |
| | - | 713,127 | 713,127 |

| | 2022 £ | 2022 £ | 2022 £ |
|---|---|---|---|
| EU grants | - | 374,605 | 374,605 |
| Open Society Foundations | - | 128,286 | 128,286 |
| Koch Foundation | - | 87,698 | 87,698 |
| Arnold Foundation | - | 55,684 | 55,684 |
| The European Roma Rights Centre | - | 18,278 | 18,278 |
| Barrow Cadbury | - | 17,006 | 17,006 |
| UKRI | - | 10,922 | 10,922 |
| Therium Access Ltd | - | 3,000 | 3,000 |
| Role UK | - | 1,376 | 1,376 |
| | - | 696,855 | 696,855 |

Within EU grants £328,921 (2021/22: £374,507) of government grants were received from the European Commission. There were no contingencies or unfulfilled conditions relating to this funding.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

## 5. RESOURCES EXPENDED

| | Direct Staff Costs 2023 | Other activites under-taken directly 2023 | Support costs 2023 | Total 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fair Trials International | **225,051** | **22,411** | **97,991** | **345,453** |
| Fair Trials Americas | **315,874** | **58,691** | **77,734** | **452,299** |
| Fair Trials Europe | **339,470** | **38,391** | **178,454** | **556,315** |
| Total charitable expenditure | **880,395** | **119,493** | **354,179** | **1,354,067** |
| Costs of raising funds | **150,908** | **-** | **47,168** | **198,076** |
| Support costs | **195,854** | **205,493** | **(401,347)** | **-** |
| | **1,227,157** | **324,986** | **-** | **1,552,143** |
| | 2022 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ |
| Fair Trials International | 287,821 | 77,721 | 113,522 | 479,064 |
| Fair Trials Americas | 196,271 | 15,781 | 74,779 | 286,831 |
| Fair Trials Europe | 360,314 | 30,740 | 168,822 | 559,876 |
| Total charitable expenditure | 844,406 | 124,242 | 357,123 | 1,325,771 |
| Costs of raising funds | 106,783 | - | 23,717 | 130,500 |
| Support costs | 147,791 | 233,049 | (380,840) | - |
| | 1,098,980 | 357,291 | - | 1,456,271 |

Resources expended include:

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Auditors' remuneration: | | |
| Charity | **21,535** | *18,020* |
| Subsidiary | **3,352** | *3,286* |
| Depreciation on owned assets | **8,946** | *10,154* |
| | **33,833** | *31,460* |

Expenditure on charitable activities was £1,354,067 (2021/22: £1,325,771), of which £713,126 was restricted (2021/22: £755,998) and £640,941 was unrestricted (2021/22: £569,773). The costs of raising funds was £198,076 (2021/22: £130,500) all of which was unrestricted (2021/22 all unrestricted).

## 6. SUPPORT AND GOVERNANCE COSTS

| | General Support 2023 £ | Governance 2023 £ | Total 2023 £ |
|---|---|---|---|
| Support staff costs | **188,729** | **7,125** | **195,854** |
| Depreciation | **8,947** | **-** | **8,947** |
| Office, administration and other support costs | **171,659** | **-** | **171,659** |
| Audit fees | | | |
| Charity | **-** | **21,535** | **21,535** |
| Subsidiary | **-** | **3,352** | **3,352** |
| Other governance costs | **-** | **-** | **-** |
| | **369,335** | **32,012** | **401,347** |

| | 2022 £ | 2022 £ | 2022 £ |
|---|---|---|---|
| Support staff costs | 142,884 | 4,907 | 147,791 |
| Depreciation | 10,154 | - | 10,154 |
| Office, administration and other support costs | 201,589 | - | 201,589 |
| Audit fees | - | | |
| Charity | - | 18,020 | 18,020 |
| Subsidiary | - | 3,286 | 3,286 |
| Other governance costs | - | - | - |
| | 354,627 | 26,213 | 380,840 |

## 7. STAFF COSTS AND NUMBERS

| | 2023 £ | *2022 £* |
|---|---|---|
| Wages and salaries | **1,064,829** | *897,665* |
| Social security costs | **124,735** | *123,809* |
| Pension costs | **16,231** | *21,214* |
| Other staff costs | **21,361** | *56,292* |
| | **1,227,156** | *1,098,980* |

Staff costs for 2022/23 include termination benefits totalling £Nil (2021/22: £Nil). Payments in lieu of notice and redundancy were £Nil (2021/22: £Nil). Total termination benefits include wages and salaries of £Nil (2021/22 : £Nil) and social security costs of £Nil (2021/22 £Nil).

The full time equivalent number of group employees during the year was as follows.

| | 2023 Number | 2022 Number |
|---|---|---|
| Costs of raising funds | 2.3 | 1.5 |
| Charitable activities: Fair Trials International | 4.3 | 6.0 |
| Charitable activities: Fair Trials Europe | 6.1 | 7.3 |
| Charitable activities: Fair Trials Americas | 2.6 | 2.3 |
| Support | 2.9 | 3.3 |
| | 18.2 | 20.4 |

The average monthly number of group employees during the year was as follows:

| | 2023 Number | 2022 Number |
|---|---|---|
| Costs of raising funds | 2.5 | 1.5 |
| Charitable activities: Fair Trials International | 4.4 | 6.1 |
| Charitable activities: Fair Trials Europe | 6.1 | 7.3 |
| Charitable activities: Fair Trials Americas | 2.3 | 2.3 |
| Support | 2.9 | 3.2 |
| | 18.2 | 20.4 |

The employment benefits of higher paid staff were as follows:

| | 2023 | 2022 |
|---|---|---|
| Number of employees who received £60,001 - £70,000: | 1 | 2 |
| Number of employees who received £70,001 - £80,000: | 1 | - |
| Number of employees who received £80,001 - £90,000: | 1 | 1 |
| Number of employees who received £90,000 - £100,000: | - | - |
| Number of employees who received £100,000 - £110,000: | - | - |
| Number of employees who received £110,000 - £120,000: | - | - |
| Number of employees who received £120,000 - £130,000: | 1 | - |

## 8. SUBSIDIARY AND RELATED FOUNDATIONS

In May 2014 the Charity founded Fair Trials Europe, a public foundation registered in Belgium. Fair Trials Europe has an independent Board of Directors a majority of which are Trustees of the Charity. Financing arrangements and the power to cast the majority of votes at meetings of the Board are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements.

Fair Trials Europe coordinates Fair Trials' European Network (the Legal Experts Advisory Panel 'LEAP') and other European projects. Relevant financial information is as follows:

| | 2023 £ | 2022 £ |
|---|---|---|
| Income | 442,677 | 446,823 |
| Expenditure | (436,065) | (445,928) |
| | 6,612 | 895 |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2023**

| | | |
|---|---|---|
| Fixed assets | **4,205** | *8,122* |
| Current assets | **461,651** | *384,983* |
| Liabilities | **(399,086)** | *(332,946)* |
| | **66,770** | *60,159* |
| General funds | **66,770** | *60,159* |

At the year end there was a balance of £184,953 owing by the Charity to Fair Trials Europe (2021/22 £75,366 owing by the Charity to Fair Trials Europe). The outstanding balance will be settled during 2023/24.

In April 2017 the Charity founded Fair Trials Americas, a public charity registered in the USA in the District of Columbia. The charity's Internal Revenue Code Section 501 (c) 3 status was approved in February 2018. Fair Trials Americas has an independent Board of Directors that includes certain Trustees of the Charity. The corporation has no members and is managed by its board of directors. For the year ended 31 March 2023, a single global CEO, financing arrangements, control over key operating and financial decisions and the concurrent purposes of the charities, are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements. Relevant financial information is as follows:

| | **2023** | *2022* |
|---|---|---|
| | **£** | *£* |
| Income | **539,894** | *274,506* |
| Expenditure | **(516,455)** | *(270,021)* |
| | **23,439** | *4,485* |
| Fixed assets | **680** | *829* |
| Current assets | **433,572** | *72,674* |
| Liabilities | **(383,370)** | *(46,061)* |
| | **50,882** | *27,442* |
| General funds | **50,882** | *27,442* |

The Charity provided grants to Fair Trials Americas during the year totalling £194,906 (2021/22: £124,181). At the year end there was a balance owing to the Charity by Fair Trials Americas of £147,376 (2021/22: £Nil). The outstanding balance will be settled during 2023/24.

The income of the Charity in the year was £919,997 (2021/22: £1,000,969) and its expenditure including grant giving was £989,216 (2020/21: £939,640). A deficit of £69,219, was made in the year (2021/22: surplus £61,329)

## 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity's trustees neither received nor waived any remuneration from Fair Trials during the year (2021/22: £Nil)

The total amount of employee benefits received by key management personnel is £219,200 (2021/22: £180,428). The charity considers its key management personnel comprise the Trustees, Chief Executive and the Chief Financial Officer.

There was no interest-free travel loan in the 2022/23 financial year for key management personnel (2021/22: £Nil).

Reimbursment of expenses to trustees or paid on their behalf in the year totalled Nil (2021/22: £Nil).

## 10. TANGIBLE FIXED ASSETS

| Group | Fixtures, fittings and equipment £ |
|---|---|
| **Cost** | |
| At 1 April 2022 | 90,161 |
| Additions | - |
| Disposals | - |
| Foreign exchange | 1,757 |
| At 31 March 2023 | 91,918 |
| **Depreciation** | |
| At 1 April 2022 | 69,371 |
| Charge for the period | 8,947 |
| On disposals | - |
| Foreign exchange | 1,324 |
| At 31 March 2023 | 79,642 |
| **Net book value** | |
| At 31 March 2023 | 12,276 |
| At 31 March 2022 | 20,790 |

| Charity | Fixtures, fittings and equipment £ |
|---|---|
| **Cost** | |
| At 1 April 2022 | 55,765 |
| Additions | - |
| Disposals | - |
| At 31 March 2023 | 55,765 |
| **Depreciation** | |
| At 1 April 2022 | 43,927 |
| Charge for the period | 4,448 |
| On disposals | - |
| At 31 March 2023 | 48,375 |
| **Net book value** | |
| At 31 March 2023 | 7,391 |
| At 31 March 2022 | 11,839 |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

## 11. DEBTORS

| Due within one year | Charity 2023 £ | Group 2023 £ | *Charity 2022 £* | *Group 2022 £* |
|---|---|---|---|---|
| Accrued Income | **9,695** | **56,579** | *52,768* | *55,386* |
| Prepayments | **14,960** | **19,318** | *14,481* | *22,806* |
| Other debtors | **6,751** | **10,740** | *9,261* | *12,068* |
| | **31,406** | **86,637** | *76,510* | *90,260* |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Charity 2023 £ | Group 2023 £ | *Charity 2022 £* | *Group 2022 £* |
|---|---|---|---|---|
| Funds held for partners | **6,999** | **348,371** | - | *37,662* |
| Trade creditors | **10,888** | **11,659** | *4,044* | *7,353* |
| Deferred Income | **182,026** | **557,499** | *15,557* | *339,348* |
| Funds held for Fair Trials Europe | **188,051** | - | *75,366* | - |
| Funds held for Fair Trials America | **147,376** | | | |
| Accruals and other creditors | **34,209** | **58,011** | *47,093* | *60,458* |
| | **569,549** | **975,540** | *142,060* | *444,821* |

Funds held for partners relate to both pre-payments on co-beneficiary grant amounts transferred to the Charity's bank account by the funder and still held at the year end and intercompany expenditure incurred by one entity on a grant relating to the other entity. The Charity co-ordinates the projects and is responsible for distributing pre-financing from the funder to the relevant beneficiaries but may not decide how the funds are allocated nor use the funds for its own project activities.

Funds held for Fair Trials Europe are the net funds due to the subsidiary at the year end and contains the following balances:

A one off grant of £105,687 awarded by the Charity to Fair Trials Europe in 2022/23, a one off grant of £75,366 awarded by the Charity to Fair Trials Europe in 2021/22 and £3,098 of net expentiture which the Fair Trials Europe has incurred on behalf of the Charity. The total balance is £188,051 (2021/22: £75,366).

Funds held for Fair Trials Americas are the net funds due from the subsidiary at the year end and contains the following balances:

A one off grant of £187,762 awarded by the Charity to Fair Trials Americas in 2022/23 (2021/22: £Nil) and £40,386 of net expentiture which the Charity has incurred on behalf of Fair Trials Americas. The total balance is £147,376 (2021/22: £Nil).

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

| | Charity 2023 £ | Group 2023 £ | *Charity 2022 £* | *Group 2022 £* |
|---|---|---|---|---|
| Deferred income | | | | |
| Balance at 1 April 2021 | **15,557** | **339,348** | *142,958* | *660,233* |
| Amount released to incoming resources | **(15,557)** | **(339,348)** | *(142,958)* | *(660,233)* |
| Amount deferred in the year | **182,026** | **557,499** | *15,557* | *339,348* |
| Balance at 31 March 2022 | **182,026** | **557,499** | *15,557* | *339,348* |

Deferred income comprises grants received which relate to activities to be completed in future periods.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

13. STATEMENT OF FUNDS

| Year ended 31 March 2023 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Open Society Foundations (Artificial Intelligence) | - | 48,267 | (48,267) | - | - |
| Porticus | - | 701 | (701) | - | - |
| Stitching Digital Freedom Fund | - | 13,362 | (13,362) | | |
| Clifford Chance | - | - | - | - | - |
| Role UK | - | 16,182 | (16,182) | - | - |
| Barrow Cadbury | - | 21,294 | (21,294) | - | - |
| UKRI | - | 1,140 | (1,140) | - | - |
| Freshfields Index | - | 26,276 | (26,276) | - | - |
| | | | - | | |
| Americas | | | - | | |
| The Koch Foundation | - | 86,534 | (86,534) | - | - |
| Arnold Foundation | - | 124,004 | (124,004) | - | - |
| Mary Jane & Associates | - | 24,873 | (24,873) | - | - |
| Irish Embassy - Mexico | - | 8,326 | (8,326) | - | - |
| Mozilla Foundation | - | 3,109 | (3,109) | - | - |
| | | | - | | |
| Europe | | | - | | |
| Network of European Foundations: (AI in criminal justice) | - | 10,138 | (10,138) | - | - |
| Legal Experts Advisory Panel (LEAP) | - | 176,390 | (176,390) | - | - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| Improving Judicial Assessment of Flight Risk (FLIGHTRISK) | | 25,744 | (25,744) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 57,155 | (57,155) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 13,541 | (13,541) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 31,395 | (31,395) | - | - |
| Strengthening Trust in the European Justice Area (STREAM) | - | 24,697 | (24,697) | - | - |
| | - | 713,126 | (713,126) | - | - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2023

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **SUMMARY OF FUNDS** | | | | | |
| Subsidiary foundations | 87,601 | 396,666 | (366,614) | - | 117,653 |
| General Funds | 265,989 | 403,185 | (472,403) | - | 196,771 |
| | 353,590 | 799,851 | (839,017) | - | 314,424 |
| Restricted | - | 713,126 | (713,126) | - | - |
| | 353,590 | 1,512,977 | (1,552,143) | - | 314,424 |

All net assets relate to unrestricted funds (2021/22 all unrestricted).

***Open Society Foundations (Artificial Intelligence)***
A grant to advance strong safeguards for AI and big data applications in criminal justice systems in Europe.

**Stitching Digital Freedom Fund**
A grant supporting a case which involves an application to the Court of Justice of the European Union (CJEU) to consider the legality of actions by Europol, the European Union's law enforcement agency.

***Clifford Chance***
Financial support for Fair Trials' to connect and support criminal justice reformers in the US and Europe.

***Role UK***
Work to address the widespread use of torture and mistreatment that takes place in police custody in East Africa.

***Barrow Cadbury***
A grant to examine decision making, plea bargaining and young adult maturity.

***UKRI***
Grant to support the interviewing and legal representation of crime victims and suspects using digital communication methods.

***Freshfields Index***
Grant to support creation of a global Fair Trails Country Index on procedural justice.

***Koch Foundation (Fair Trials Americas)***
A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

***Arnold Foundation (Fair Trials Americas)***
A grant to examine the impact of stationhouse counsel, through insights into the variety of ways in which the legal right of access to counsel might be understood, the challenges and benefits associated with different models of represenation and identifying best practices.

***Mary Jane & Associates (Fair Trials Americas)***
A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

***Irish Embassy - Mexico (Fair Trials Americas)***
A grant to contribute to the promotion and realisation of the human rights of women, specifically their rights to equality, to a life free from violence and access to justice under due process of law.

***Mozilla Foundation (Fair Trials Americas)***
A grant examining AI-reliant systems and its potential uses, threats and challenges in Latin America.

***Network of European Foundations: AI in criminal justice: protecting and empowering people's rights (Fair Trials Europe)***
A grant to research AI in criminal justice, to ensure that EU legislation contains strong safeguards, including the prohibition of the most harmful types of AI applications in policing and criminal justice systems; and that these safeguards are enforced at a national level.

***European Union: Coordination of LEAP (Fair Trials Europe)***
An operating grant to support the coordination of the Legal Experts Advisory Panel ("LEAP"). Individual LEAP members and other parties made donations to co-fund the cost of some LEAP activities.

***European Commission: Improving Judicial Assessment of Flight Risk (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, to deeper understanding of the reality of judicial decision-making on pre-trial detention.

***European Commission: Litigating to Advance Defence Rights in Europe (Fair Trials Europe)***
A grant for a project to strengthen the ability of defence lawyers to engage effectively in litigation at domestic and EU levels where rights have been violated , and use EU law to tackle abuse of fundamental i ht

***European Commission: Strengthening Trust in the European Criminal Justice Area STREAM (Fair Trials Europe)***
A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to strengthen trust in the European Criminal Justice Area through mutual recognition and the streamlined application of the European Arrest Warrant.

***European Commission: Strengthening procedural rights in police custody ProRPC (Fair Trials Europe)***
A grant for a partnership project coordinated by The Boltzmann Institute (LBI-GMR), to enhance the implementation of procedural rights.

***European Commission: Equality Data Collection in European Justice Systems (Fair Trials Europe)***
A grant for a partnership project coordinated by The Bulgarian Helsinki Committee Association (BHC) , to improve equality data collection in criminal justice systems across the EU.

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2023**

| Year ended 31 March 2022 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| RESTRICTED FUNDS | | | | | |
| Open Society Foundations (Information Programme) | - | 61,108 | (61,108) | - | - |
| Open Society Foundations (COVID) | - | 17,454 | (17,454) | - | - |
| Open Society Foundations (Emergency Powers) | - | 49,724 | (49,724) | - | - |
| Clifford Chance | - | 50,000 | (50,000) | - | - |
| The European Roma Rights | - | 18,278 | (18,278) | - | - |
| Role UK | - | 1,376 | (1,376) | - | - |
| Barrow Cadbury | - | 17,006 | (17,006) | - | - |
| UKRI | - | 10,923 | (10,923) | - | - |
| Therium Access Ltd | - | 3,000 | (3,000) | - | - |
| UK Government - CJRS | - | 1,442 | (1,442) | - | - |
| Donated Services | - | 7,700 | (7,700) | | |
| Americas | | | | | |
| The Koch Foundation | - | 87,699 | (87,699) | - | - |
| Arnold Foundation | - | 55,684 | (55,684) | - | - |
| European Union Legal Experts Advisory Panel (LEAP) | - | 180,162 | (180,162) | | |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2023**

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| LEAP donations and other EC projects | - | 2,624 | (2,624) | | |
| TRSF to DREP | - | | - | - | - |
| Fighting unconscious bias and discrimination (ROMA) | - | 5,316 | (5,316) | - | - |
| Defence Rights in Evidenciary Procedures (DREP) | - | 51,843 | (51,843) | - | - |
| Trial Waiver Systems in Europe (TWSE) | - | 57,410 | (57,410) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 15,006 | (15,006) | - | - |
| Judicial Cooperation (JUD-COOP) | - | 5,183 | (5,183) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 8,662 | (8,662) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 35,263 | (35,263) | - | - |
| Strengthening Trust in the European Justice Area (STREAM) | - | 13,135 | (13,135) | - | - |
| | - | 755,998 | - 755,998 | - | - |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2023**

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| SUMMARY OF FUNDS | | | | | |
| Subsidiary founda | 82,221 | 209,153 | (203,773) | - | 87,601 |
| General Funds | 204,661 | 557,828 | (496,500) | - | 265,989 |
| | 286,882 | 766,981 | (700,273) | - | 353,590 |
| Restricted Funds | - | 755,998 | (755,998) | - | - |
| | 286,882 | 1,522,979 | (1,456,271) | - | 353,590 |

All net assets relate to unrestricted funds.

## 14. OTHER FINANCIAL COMMITMENTS

| | **2023** | 2022 |
|---|---|---|
| At 31 March 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases was as set out below: | £ | £ |
| Operating leases which expire: | | |
| within one year | **40,923** | 40,923 |
| within two to five years | **18,529** | 57,999 |

## 15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **Charity 2023 £** | **Group 2023 £** | Charity 2022 £ | Group 2022 £ |
|---|---|---|---|---|
| Net income for year | **(69,219)** | **(39,166)** | 61,329 | 66,708 |
| Depreciation and impairment of tangible fixed assets | **4,448** | **8,514** | 4,218 | 10,154 |
| Tangible fixed assets disposal | **-** | **-** | 1,430 | 2,541 |
| Decrease / (increase) in debtors | **45,106** | **3,622** | 5,790 | 36,417 |
| (Decrease) / Increase in creditors | **427,489** | **530,721** | (368,102) | (546,649) |
| **Net cash flow from operating activities** | **£ 407,824** | **£ 503,691** | **£ (295,335)** | **£ (430,829)** |

## 16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £500 (2021/22: £Nil). Other than these amounts and balances and transactions referred to in Notes 8 and 12 regarding related foundations, there were no other related party transactions.

## 17. Going Concern

At 31 March 2023, the Charity has net current assets of £302,148 on the Balance Sheet. In addition to preparing budgets for the two years to 31 March 2025, the Charity has tested a number of scenarios covering a 12 month period from the date of the signing of these financial statements, having taken into consideration the ongoing economic pressures associated with external financial factors and future grant agreements with their current funders.

In the forecasts considered by the Trustees, the Charity is forecasting a net current asset position of £271,337 as at 31 March 2024. However, the Charity is dependent on their current funders to confirm future grant funding for the year ended 31 March 2025 to be able to fund the budgeted unrestricted expenditure for that year. The Trustees are currently having positive discussions with their current funders with regards to finalising grant agreements from 1 April 2024 and are confident that these grant agreements will be agreed and in place.

Whilst the Charity has good reason to consider that grant agreements will be in place on the required timescales, there is no formal indication provided as at the date of approval of these financial statements, a circumstance which creates a material uncertainty which may cast doubt about the Charity's ability to continue as a going concern. On the basis of the reasons presented above, the Trustees have prepared the accounts on a going concern basis.

**FAIR TRIALS INTERNATIONAL**

England & Wales - Charity number 1134586

# Accounts

# FAIR TRIALS INTERNATIONAL

**(Company limited by guarantee no. 07135273**
**registered charity no. 1134586)**

## REPORT AND FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022

# FAIR TRIALS INTERNATIONAL

**COMPANY LIMTED BY GUARANTEE NO. 07135273 registered charity number 1134586**
**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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# FAIR TRIALS INTERNATIONAL

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

| | |
|---|---|
| **Status** | The organisation is a private company limited by guarantee |
| **Company number** | 07135273 |
| **Charity number** | 1134586 |
| **Board of Trustees** | Eric Kolodner (Chair)<br>Matthew Bruce<br>Robert Scott<br>Amy Jeffress<br>Kate Steele<br>Morris Lipson<br>Stephen Muers<br>Martha Dark<br>Jasvinder Nakhwal<br>Rachel Short (Treasurer – Resigned 29th March 2022) |
| **Chief Executive** | Jago Russell (Resigned – 31st October 2021)<br>Norman Reimer (Appointed – 1st November 2021) |
| **Bankers** | Barclays Bank PLC<br>19 Fleet Street<br>London<br>EC4Y 1AA |
| **Registered office** | 5 Castle Road<br>London<br>NW1 8PR |
| **Auditors** | MHA MacIntyre Hudson<br>Chartered Accountants and Statutory Auditors<br>2 London Wall Place<br>London<br>EC2Y 5AU |

The Trustees of Fair Trials International (the "Charity") are pleased to present their report together with the consolidated financial statements of the Charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

**Constitutional, governance and management**

In 2010, the Charity was incorporated and registered in England and Wales as a company limited by guarantee (company number 07135273 and registered charity number 1134586). Previously, the Charity operated as the Fair Trials Abroad Trust (charity number 1079079). The Charity is governed by its Memorandum and Articles of Association which were signed on 25 January 2010. The Memorandum and Articles of Association of the Charity were amended on 21st July 2020 to revise the Charity's objects.

In recognition of the Charity's increasing work with the institutions of the European Union, the Charity opened an office in Brussels in April 2014 and, in May 2014, founded Fair Trials Europe, a registered public foundation in Belgium (registered number 0552.688.677: 12A, Avenue Brugmann, 7th Floor, Saint-Gilles, Brussels, Belgium, 1060). Also, consistent with the Charity's strategy of expanding the global reach of its work, Fair Trials Americas was incorporated in Washington D.C. on 12 April 2017. Fair Trials Americas (Address 1100 13th NW, Suite 800, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. The financing arrangements currently in place and the power to cast the majority of votes at meetings of its board are the determining factors that Fair Trials Europe be treated as a controlled subsidiary of the Charity (see note 8). The financing arrangements currently in place, the role of the global CEO, control over key operating and financial decisions and the concurrent purposes of the charities are the determining factors that Fair Trials Americas be treated as a controlled subsidiary of the Charity (see note 8).

Fair Trials Europe, Fair Trials Americas and the Charity operate under the name "Fair Trials".

**Trustees**

The directors of the Charity are its trustees for the purposes of charity law (the "Trustees"). The Trustees who have served during this year and since the year end are set out in the legal and administrative information at the front of the Report and Accounts.

Three of the Trustees are also members of the Board of Directors ("Administrateurs") of Fair Trials Europe and three trustees are members of the board of directors for Fair Trials Americas. The Charity's Chief Executive is also a non-voting director on the Boards of Fair Trials Europe and Fair Trials Americas. The Charity's Chief Financial Officer has been appointed as a non-voting Director on the Board of Fair Trials Europe.

Rachel Short retired from the Board in March 2022. The Trustees thank Rachel for her service to the Charity.

**Selection and appointment of Trustees**

Trustees regularly review the composition of the Board and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. Potential new Trustees are agreed by existing Trustees and are appointed by a resolution of the Board of Trustees. The Trustees appoint the Chief Executive who is responsible for leading Fair Trials and for working with the Trustees to develop and implement Fair Trials' strategic goals.

**Induction and training of Trustees**

Prior to their appointment, new Trustees meet with the Chair and Chief Executive to discuss the role and are provided with key documentation relating to Fair Trials, including the Trustee role description. Following their appointment, new Trustees are briefed by the Chief Executive on the work of Fair Trials and provided with materials, including strategy documents. Additional training needs for Trustees are kept under review to ensure the Board has the necessary knowledge, skills and experience.

**Risk management**

As well as regular review of the risk register by the staff team, the Trustees' risk management strategy comprises a regular review of the principal risks and uncertainties that Fair Trials faces and the establishment of policies, systems and procedures to mitigate risks.

The Trustees have assessed the major risks, in particular those relating to operations and finance, and are satisfied that the systems in place to moderate exposure to risks are sufficient. The principal risks identified are as follows:

- Fundraising and reserves failing to keep pace with Fair Trials' growing operations;
- The loss of data which is key to Fair Trials' work.

The Trustees' response to these is reflected in part in the financial statements for the year. This includes:

- Continuing to grow both restricted and core funding in the year; and
- Maintaining secure hosted IT systems on Microsoft Office 365, supported by an external IT specialist firm.

As discussed below, the Charity has reviewed its risk register in light of the impact of Covid-19 and believes that appropriate systems have been put in place to mitigate risks.

**Related parties**

The Charity considers the Trustees, the Chief Executive and the Chief Financial Officer to have been the key management personnel of Fair Trials during the year, in charge of directing and controlling, running and operating Fair Trials on a day to day basis. None of the Trustees receive any remuneration or other benefits from their work for Fair Trials. Any conflicts of interest, including those resulting from connections between Trustees and key management and third parties, must be disclosed at the Trustees' meeting and are then noted in a register of conflicts. All potential conflicts were reviewed by the Trustees and considered to have no practical effect. Related party transactions are referred to in note 16.

**Pay policy**

The pay of all staff is reviewed annually, but changes can also be made outside that process if warranted. Salaries are reviewed and approved by a sub-committee of Trustees. Management provide recommendations for salary increases and an update of banding levels where available for the sub-committee to review. For Key Management Personnel, salaries are reviewed annually with recommendations made by the relevant line manager and, in the case of the Chief Executive, by the Chair of Trustees including a review of personal performance and the overall performance of Fair Trials in meeting its strategic and financial objectives. The last annual salary review for all staff was completed in March 2022, taking effect in April 2022.

**Vision, mission, and strategic aims**

Several years ago, Fair Trials initiated a strategic overview, including a comprehensive assessment of priorities, tactics, and core strategies. This process, which began prior to the COVID 19 pandemic was close to completion in January 2021. As reported in the 31 March 2021 report, in January 2021 the Trustees of the Charity, Fair Trials Europe and Fair Trials Americas came together to review the strategy. The Trustees referred to the Charity Commission's general guidance on public benefit when reviewing Fair Trials' aims and activities. The Trustees were in the process of considering a 23-page strategic analysis, which was presented at the 26 January 2021 meeting. Shortly thereafter the long-tenured CEO announced his plans to leave by the Fall of 2021. Finalisation of the strategic plan was placed on hold pending the selection of a new CEO.

Following an extensive search process, the new CEO assumed the position on 1 November 2021. One of his first priorities was to undertake a comprehensive strategic plan refresh. This involved an iterative process that engaged members of the senior management team, all other staff members, and the Trustees of the Charity, Fair Trials Europe, and Fair Trials Americas.

On 7 March 2021, at a special meeting of the Trustees of the Charity, as well as those from Fair Trials Europe and Fair Trials Americas, the plan was presented and discussed, and thereafter at the 29 March 2022 meeting the revised strategic plan was ratified. The plan is comprised of statements of vision and mission, articulates 20 guiding principles, and commits the Charity to focus on five key advocacy areas, all of which advance the core purpose of the Charity.

As newly articulated, Fair Trials envisions **a** world in which governments use the power of the criminal process with utmost restraint, humanity, fairness, equality, and respect for the rights and dignity of all people. Fair Trials' mission is to serve as an international criminal justice watchdog working to expose, challenge, and remedy systemic injustice in criminal processes. Further, Fair Trials will oppose overcriminalisation, discrimination, disparate treatment, and marginalisation of communities. Through evidence-based research, Fair Trials will support broad coalitions where appropriate to expose injustice and promote fundamental human rights at all stages of the criminal process.

The 20 core principles articulated in the plan include 10 that address the essential values of a fair criminal justice system, 6 that speak to procedural fairness, and 4 that focus on circumscribing the scope of state criminal enforcement.

Applying these principles to the Charity's vision and mission, Fair Trials articulated five key advocacy areas and defined the rationale and scope for each. The five advocacy areas are as follows:

**1.** Promote procedural fairness and transparency

This category includes, among other issues: access to fully resourced counsel at the commencement of custody; access to resources necessary to conduct an effective defence; the right to discovery; an opportunity to investigate and access expert services; compliance with international and national standards of fairness, human rights, and due process; protection of the opportunity to exclude unlawfully obtained evidence; compliance with procedural safeguards, such as the right to confront and cross-examine witnesses, the right to compulsory process, the right to a speedy trial before a fair and impartial trier of fact, the right to appeal, and the right to post-appeal collateral relief for injustice or wrongful conviction; limitations on coercive waivers; and an end to fast track procedures. Transparency also compels the compilation, analysis, and publication of criminal justice statistical data.

**2.** Oppose overcriminalisation

This category includes among other issues: decriminalisation of substance offences; limitations on the prosecution of minor offences; proactive and diversionary approaches to those suffering from mental health or neurodivergent conditions, substance abuse or other pathologies that are more appropriately redressed through treatment rather than punishment; and elimination/reduction of the prosecution of minor offences.

**3.** Oppose overincarceration

This category includes among other issues: addressing pretrial detention; alternatives to incarceration; pilot projects to advance restorative justice models; and Second Look legislation.

**4.** Identify and eliminate systemic racism, implicit bias, and disparate treatment based upon race, ethnicity, gender, or any other factor

This is an independent core advocacy category and, in many cases, permeates all other advocacy goals.

**5.** Rein in government overreach through the misuse of the police power and privatisation of criminal justice

This category includes among other issues: monitor and redress misuse of wanted alerts; expose and oppose use of Artificial Intelligence (AI) and algorithmic tools; identify and restrain the misuse of technology in derogation of privacy rights; compelled decryption; geofence warrants; facial recognition technology; body camera non-compliance; and privatisation of criminal justice.

**Fair Trials Adopts New Engagement Protocols and Prepares to Integrate Voices of Impacted Communities**

To maximize Fair Trials' capacity to promote reform, the charity established a working group comprised of trustees and staff to craft protocols to facilitate engagement with partners. After extensive input and discussions, the newly adopted policy sets forth criteria for joining coalitions and participating in joint advocacy letters to ensure that Fair Trials' perspective on criminal justice reform can be most effectively reflected in various collaborations and to facilitate the charity's capacity to enhance the work of other partners engaging on issues central to Fair Trials' mission. The working group is also in the process of developing criteria and protocols for Fair Trials' public stance with respect to pending criminal matters.

A second working group has been assigned the task of formulating a plan to ensure that the voices of those from impacted communities and lived experience have input in policy formulation and program implementation. This working group was charged with completing its work and providing a concrete recommendation in the coming year.

**Fair Trials invests in infrastructure to enhance impact and promote development of resources**

Fair Trials increased staff capacity in both the communications and development departments. This has led to an increase in media coverage, social media hits and overall capacity to generate public interest in the Fair Trials advocacy areas. Additionally, during the year, Fair Trials completed a redesign of its website and launched a weekly international criminal justice briefing. Additionally, to propel its advocacy, Fair Trials produced four videos addressing plea bargaining and trial waivers.

**How Fair Trials work reflects the revised strategic plan and provides a public benefit**

The following statement of activities, which is merely a representative selection of the full breadth of the Charity's work, illustrates how Fair Trials' work is consistent with the refreshed strategic plan by advancing the five key advocacy areas described above and providing a tangible public benefit. These examples are aggregated separately by region and cross jurisdictional projects.

**Regional highlights**:

**United Kingdom** Fair Trials continues to work on issues specific to the UK, focusing on those that tend to reflect global problems, such as pretrial detention, expedited procedures that curtail basic rights, and problematic responses to the global pandemic.

- Worked with shadow justice minister to raise concerns in Parliament and with Ministers about the use of fast-track "Single Justice" procedures for coronavirus offences. This was part of larger organization-wide effort to address expedited procedures that diminish fairness and due process. Fair Trials has investigated the extent of use of these fast-track processes via Freedom of Information Act requests, and by generating media coverage of the issue. Fair Trials contributed to a joint briefing on the issue, alongside APPEAL, Transform Justice, Big Brother Watch and others.
- Critiqued and worked to mobilise opposition to numerous government proposals that would diminish the rights of the accused and increase the disparate impact of law enforcement in minority and other marginalised communities.
- Repeatedly spoke out against overcriminalisation in the context of Covid regulatory enforcement and specifically cited the double standard for enforcement as to the government leaders as evidence of how the criminal law is disproportionately applied to those with lesser means. FT organised a joint statement against Covid criminalisation signed by 40+ parliamentarians, 15 rights groups and human rights lawyers, calling for an urgent review of Covid fines and prosecutions. These activities garnered significant media attention.
- The UK Parliament's Foreign Affairs Committee published its report on the UK's role in the multilateral diplomacy in which it criticised INTERPOL for its inability to prevent abuses of its system and recommended remedial action. The report relied significantly on evidence provided by Fair Trials.
- Produced a report, "Locked up in lockdown – life on remand during the pandemic," which studied the impact of remand on people during the pandemic and provided individual profiles of inhumane conditions in prisons around England and Wales. Overall, as part of the 'Locked up in Lockdown' project, Fair Trials received almost 30 letters, and responded to all of them, providing a copy of the report to all those who had contributed.

- In connection with Fair Trials' work on remand and custody time limits, staff uncovered and published information that thousands of people were being held longer than the 6-month custody time limit, and more than 1,500 people for more than a year.
- Worked with the shadow justice minister to submit a parliamentary question addressing whether the temporary extension of Custody Time Limits would be extended further, which resulted in a government representation that they would not be extended.
- Worked to challenge provisions in the Judicial Review and Courts Bill that aim to facilitate guilty pleas. Fair Trials representatives met with the Equality and Human Rights Commission, and various civil society organisations to co-ordinate efforts and attended a stakeholder meeting with senior civil servants from the Ministry of Justice. Fair Trials raised these concerns with the Shadow Minister for Courts and Sentencing to discuss Fair Trials' work was mentioned at the House of Commons. Fair Trials proposed amendments were discussed and debated and one proposed amendment was adopted: the Government committed to carrying out of a proper review of the online conviction and penalty procedures before this is implemented.
- Launched a research effort to study and assess how young adults are impacted by guilty pleas and assessed the extent to which their decisions are properly informed.

**European Union** Fair Trials tackles a wide range of problems that afflict criminal justice system throughout Europe. Much of this work was facilitated and informed by the Legal Expert Advisory Panel (LEAP), is co-funded by the EU Justice Programme, and involves collaboration with local partners. Increasingly, Fair Trials is focusing on excessive criminalisation, unnecessary detention, disparate impacts racialised and other marginalised communities, and protection of procedural rights.

- Contributed to the European Commission consultation on digitalisation of justice.
- Conducted research on minor offences in different European jurisdictions as part of an overall strategy to highlight the life-altering impact these seemingly trivial prosecutions can have on individuals, families, and communities.
- Undertook myriad projects to ensure that suspects in police custody have access to effective expert legal advice and specifically focused on the impact of remote legal assistance on suspects' rights. In connection with this effort, Fair Trials published a briefing paper, "Why remote assistance breaches the EU Directive on the right of access to a lawyer."
- Initiated a Legal Expert Advisory Panel (LEAP) network review, including the expansion of terms of reference to include members from other organisations to reflect cross-movement work, in particular those addressing anti-racism, as well as to draw on the perspectives of impacted communities.
- Continued to work with LEAP to obtain invaluable input, which informed various briefing papers and other initiatives.
- Led efforts to focus on the deleterious consequences of increasing criminalisation as a response to hate speech and racism. Additionally, initiated efforts to support more enlightened approaches to gender-based violence. Along with a coalition of 133 organisations Fair Trials called on the EU to adopt more inclusive, holistic, and survivor-centred solutions than criminalisation.
- Highlighted the challenges to fairness and equity through trial waivers and other expedited procedures that induce individuals to waive valuable rights. Fair Trials conducted research and published "Efficiency over justice: Insights into trial waiver systems in Europe," a research-based report that studied the causes and impacts of trial waiver systems in Albania, Belgium, Cyprus, France, Hungary, Italy, and Slovenia. Fair Trials also published "Trial waiver systems: a guide for policymakers," a research-based report into trial waiver systems in Europe and conducted a well-received launch event. This project was supported in part by the EU Justice Programme and was informed by collaborations with partners in the countries studied.

- Sought to reform policing practices that perpetuate community harm. Fair Trials published a briefing paper, "The starting point for reform of policing in the EU," which outlines ways in which societies can begin to divest from systems that harm marginalised communities and invest in systems that instead protect them.
- In partnership with the European Roma Rights Centre Fair Trials published "JUSTICE DENIED: Roma in the criminal justice system," a study of discrimination against Roma in the Czech Republic, North Macedonia, Serbia, and Slovakia.
- Highlighted the problem of racism in criminal justice through the publication of "Racism in Europe's law enforcement and criminal justice systems: A non-exhaustive compilation of evidence and resources for policymakers." This resource will be continuously updated.
- Published "Unlawful evidence in Europe's courts: principles, practice and remedies," a report that addresses the complex question of what should happen when evidence has been obtained unlawfully, including through unlawful surveillance techniques or the violations of an accused person's human rights. The report was part of the project "Defence Rights in Evidentiary Proceedings" (DREP) co-financed by the EU Justice Programme and coordinated by Fair Trials, with partners Civil Rights Defenders Service (Sweden), the Irish Council for Civil Liberties (Ireland), Helsinki Foundation for Human Rights (Poland), Human Rights Monitoring Institute (Lithuania), Croatian Law Center (Croatia) and Catholic University of Leuven (Belgium).
- Working in collaboration with officials in Belgium, Fair Trials supported a project on access to defence counsel in police custody: a new project which involves preparation of advocacy materials including videos on good practices; Fair Trials also continued to push for adoption in Belgian of alternative letters of rights in plain language.
- Challenged the expansion of Europol's powers, which was largely unopposed by Members of the European Parliament, using the media to raise awareness of concerns.
- Led efforts to speak out against the widespread use of evidence obtained through hacking of the Enrochat communications platform. Advocacy included conducting a webinar that had over 5,000 views.
- As part of its global efforts to limit pre-trial detention (PTD), raised awareness of the ongoing problem with PTD in Europe. Advocacy included the publication of a briefing with data on the growing rates of PTD, ("Pre-Trial Detention Rate and the Rule of Law in the European Union") and participation in a webinar organised by the Criminal Justice Platform on why victims' rights matter for people held in pre-trial detention.
- Published "Protecting fundamental rights in cross-border proceedings: Are alternatives to the European Arrest Warrant a solution?" Recognising the severe implications of detention when a European Arrest Warrant (EAW) is enforced, the report identified obstacles to the use of alternative measures to restrict the use of detention. The research focused on Austria, Belgium, Greece, Ireland, and Luxembourg. The report is part of the project, "Addressing the overuse of pre-trial detention and the disproportionate use of EAW with alternative cross-border instruments" co-financed by the EU Justice Programme and conducted in partnership with the Ludwig Boltzmann Institute of Fundamental and Human Rights (Austria), the Centre for European Constitutional Law (Greece), the Irish Council for Civil Liberties (Ireland), the European Institute of Public Administration (Luxembourg) and Cecilia Rizcallah (Belgium). Relatedly, Fair Trials also published "Reinforcing procedural safeguards and fundamental rights in European Arrest Warrant "EAW" proceedings," a paper identifying five key priority areas for EU action to bring the EAW system within the framework of the EU Charter of Fundamental Rights and the rule of law.
- Worked on the impact of digitalisation in cross-border cooperation, including participation in a webinar organised by the Centre for European Policy Studies (CEPS) and in judicial training on cross-border exchange of evidence organised by the European Institute of Public Administration.
- Granted permission by the European Court of Human Rights to intervene in proceedings that address the issue of the applicability of the privilege against self-incrimination in relation to mobile phone decryption orders.

- Addressed the multiplicity of rights infringements arising from the growing trend to provide remote rather than in-person access to counsel and published "Why remote assistance breaches the EU directive on the right of access to a lawyer."

**United States** Fair Trials' agenda in the United States has remained keenly focused on coercive plea practices and extending the right to early access to counsel.

- Building on Fair Trials seminal work "The Disappearing Trial," the charity engaged in multi-faced efforts to expose the trial penalty and the coercive plea-bargaining practices that give rise to it in the U.S. Efforts related to this one topic alone include the following;
  - Served on a steering committee to plan and implement a two-day national convening on plea bargaining working together with a bipartisan group of non-profits including the American Civil Liberties Union (ACLU), Families Against Mandatory Minimums (FAMM), National Association of Criminal Defense Lawyers (NACDL) Stand Together, Right on Crime, and the Cato Institute.
  - In conjunction with the convening, which was part of NACDL's Presidential Summit, assembled and moderated two panels, one focusing on comparative approaches to plea bargaining and another focusing on how to launch a successful national reform campaign.
  - Served on the executive committee and three substantive committees of an incipient National Trial Penalty Coalition that arose out of the national convening.
  - Released a three-part video series exploring the links between plea bargaining and racism, mass incarceration, and police oversight.
  - Published a policy brief based on Fair Trials' study of trial waiver systems in Europe entitled "Lessons for the US from Europe."
  - In partnership with Fair and Just Prosecution issued a joint policy brief providing guidance for prosecutors to minimize coercive plea practice and published "Safeguarding due process in plea offers: Do's and don'ts for prosecutors."
  - Participated in a Belmont University Criminal Law Symposium conference (Comparative/International theme); FT helped to convene a panel on access to counsel and moderated a panel on comparative approaches to plea bargaining.
  - Published three advocacy pieces to highlight the negative consequences of pervasive and coercive plea bargaining: "Plea bargaining and racial injustice;" Plea bargaining and police oversight;" and "Plea bargaining and mass incarceration."

- The charity established the provision of early access to counsel as a major focus of its advocacy in the United States. Efforts in this area include the following:
  - The Charity led on a project to evaluate the implementation of new California law and to build a national network to advance station house counsel, in partnership with NORC (University of Chicago) and the Urban Institute. Fair Trials and its partners commenced research on the implementation of SB 203 in California (guaranteeing access to counsel for arrested youth prior to implementation) and convened a network of 70 national advocates mostly from the defence community with an interest in advancing the right to early access to counsel (NEAC, the Network on Early Access to Counsel).
  - Participated in the National Association of Public Defender (NAPD) Annual conference, presenting on Emerging practices in early access to counsel for youth (with partners on the Arnold Project).
  - Advocated with the DC Council on a bill that would provide access to counsel for arrested youth in custody in Washington, D.C.

- Participated in a webinar on Reforming Juvenile Interrogation webinar with Fair and Just Prosecutions.

**Latin America** Fair Trials' work in LatAm has focused largely on cultivating interest and implementation of the Mendez Principles on interrogation and more generally providing on securing procedural rights and various strategies to minimize the infliction of torture upon those in detention.

- Presented at a national forum on criminal legal reform hosted by the National Commission of Jurists in Brazil (CNJ) on issues related to a new form of plea bargaining and its international equivalents.
- Coordinated a hearing at the Inter-American Commission on Human Rights (IACHR) together with 20 regional organisations on the impact of remote proceedings (specifically custody hearings) on the identification and remediation of torture.
- Participated in a training of judges in Guatemala hosted by the Office of the High Commissioner on Human Rights on the topic of pre-trial safeguards.
- Hosted two webinars on the Mendez Principles, one in Mexico and one in Brazil, featuring leading jurists from each country, including heads of federal public defenders and Supreme Court judges. Two key members of the Fair Trials team served on the advisory group that formulated the Mendez Principles, a comprehensive approach to interrogation to eliminate torture and coercion, and to ensure that interrogation practices respect human rights and prevailing legal protections, as well as comport with validated science.
- Testified at the World Congress on Children on the impact of COVID-19 on children in detention in the region.
- Established an alliance with two of the most recognised international organisations in the region, the International Commission of Jurists and Robert F. Kennedy Human Rights, to inform, with participants from Venezuelan civil society, the human rights evaluation of Venezuela before the United Nations. This alliance allowed Fair Trials to make itself known in Venezuela and start working around UN activities, where there is a significant potential for the organisation to become known for its understanding of Latin America.
- Organised a webinar on policing and Covid-19 with the Open Society Justice Initiative, the African Policing Oversight Forum, and the World Organisation against Torture.
- Presented two Amicus Curiae briefs to state courts in México regarding pre-trial detention and torture prevention.
- Participated with the Institute of Public Defence and Dragon Lab in Mexico to research and study the use of abbreviated procedures, including their potential benefits and potential challenges to a fair trial and to the prevention of torture.
- Established partnerships with the Law Clinic of the University of Virginia School of Law for research and interns and with the Law Clinic of the Iberoamericana University to advance research, public policy campaigns and advocacy.

**Cross-jurisdictional highlights**:

Increasingly, Fair Trials focuses its advocacy on intransigent or emerging flaws in criminal justice systems that are occurring on a global scale. This enables Fair Trials to bring a comparative lens to its reform efforts, often bring a much needed and highly appreciated international perspective to reform efforts.

- Early access to counsel and torture prevention.

  As noted above, Fair Trials integrates its commitment to ensure early access to fully qualified and resourced counsel in its work in all jurisdictions. Where that right does not exist, Fair Trials seeks to secure it. Where it does exist, Fair Trials seeks to ensure that it is fully implemented. To that

end, the charity has raised concerns about procedural shortcuts, such as remote access that tend to eviscerate that right.

Similarly, Fair Trials engages in cross-jurisdictional advocacy to prevent torture and eliminate both physical and psychological coercion in interrogation. Fair Trials is particularly concerned with how coercion and deception can have its greatest impact on various vulnerable populations such as those who do not understand the language of the interrogator, neurodivergent populations and those suffering from substance abuse problems.

- Coercive waivers and truncated procedures.

  Again, as illustrated by the ongoing projects in various regions, Fair Trials views coercive waivers and the use of fast-track or other truncated procedures as a factor that touches all its give core advocacy areas. These procedures obviously implicate fairness and procedural rights, but they also contribute to mass incarceration, overcriminalisation, disparate impact on racialised, ethnic, and other marginalised communities, and they embody, embolden, and insulate law enforcement abuse and overreach from public scrutiny.

- The criminal justice index project.

  Fair Trials is collaborating with the Freshfields law firm to create a Fair Trials criminal justice index. The object of the project is to enable pro-bono researchers, acting in collaboration with Fair Trials, to map criminal justice performance benchmarks throughout the world. Fair Trials developed a training programme in collaboration with Freshfields to establish a consistent research methodology that will provide comparative insight into how various nations collect data that can be used to assess criminal justice systems.

- Address disparate impact and racialised impact.

  In all its work and across every project, Fair Trials seeks to identify evidence of disparate impact and propose reforms that will minimize or eliminate the persistent bias, and racism throughout the criminal justice process.

- Address the increasing role of artificial intelligence (AI) and automated decision-making (ADM in criminal justice.

  Artificial intelligence (AI) and automated decision-making (ADM) systems are increasingly used by law enforcement and criminal justice authorities throughout the world to profile people, predict their supposed future behaviour, and assess their alleged 'risk' of criminality or re-offending in the future. These predictions, profiles, and risk assessments can influence, inform, or result in policing and criminal justice outcomes, including constant surveillance, stop and search, fines, questioning, arrest, detention, prosecution, sentencing, and probation. They have also been shown to perpetuate disparate outcomes for racialised, ethnic, and other marginalised communities who are historically subjected to more intrusive policing that other communities. Fair Trials has and will continue to devote resources throughout the region in which it operates to address the challenges of AI and ADM.

  - Published "Automating injustice: artificial intelligence and automated decision-making in criminal justice." The report looked at where and how these tools are used and identified core deficiencies, including perpetuation of discrimination, harmful impacts on the right to a fair trial and the presumption of innocence, and the pervasive lack of transparency and

accountability. The publication was accompanied by a major launch event.

- Continues to be part of a core coalition of groups working closely on the AI Act, coordinated by EDRi and Access Now, analysing new developments and producing amendments, and advising on law enforcement and criminal justice elements.
- Invited and spoke at a European Commission event on 'Predictive Justice' AI in criminal justice, alongside leading European Commission figures, experts and Palantir.
- Organized a coalition specifically around law enforcement and criminal justice issues, and launched a joint call for a ban on predictive policing and justice systems in the Act. Fair Trials was joined by 44 other rights, racial equality and legal organizations, and grassroots groups, including EDRi, Access Now, Human Rights Watch, European Criminal Bar Association and Open Society European Policy Institute, among others
- Continued to meet key figures in the European Parliament, including rapporteurs and shadow rapporteurs and MEPs from the LIBE, JURI and IMCO committees leading work on the Act, pushing for the ban, and submitting amendments.
- Participated in a small roundtable with the co-rapporteur on the Act, Dragos Tudorache, where Fair Trials was able to put its views directly to him and other key advisors of shadow rapporteurs.
- Fair Trials' initial advocacy work has led to the inclusion of a ban on predictive policing and criminal justice systems in the draft European Parliament report on the Act, which follows the amendment suggestions advanced by Fair Trials. As justification, MEPs have also referenced Fair Trials' key arguments on the presumption of innocence and discrimination.
- Several MEPs have also now spoken out publicly in favour of the ban, including the co-rapporteur of the Act and the Greens, and amendments supporting the ban have been tabled by several MEPs from centre and left groups.
- Attended several events on AI, including the AI Act co-rapporteur organised AI and the Future of Europe event, and Fair Trials has been invited to speak on AI work at several conferences including the Council of Bars and Law Societies of Europe, inaugural Privacy Symposium, CPDP and EU Law in the Digital Age at Uppsala University.

- Fair Trials works to address issues and promote reform of INTERPOL.

  Fair Trials has long been respected for its responsible efforts to seek reform of INTERPOL to protect individual rights. Its principled advocacy has led to many important reforms. This work obviously has international ramifications. The following are highlights of the work related to INTERPOL from the past year.

  - Assisted numerous individuals and NGOs, helping them to understand INTERPOL's systems, and as appropriate, to challenge their use, including, (1) ensuring deletion of a Red Notice against a Kurdish doctor with refugee status in the UK; (2) advising the Polish Helsinki Foundation for Human Rights on the case of a Russian human rights defender with an INTERPOL Red Notice who is seeking international protection; and (3) providing information to the World Uyghur Congress to help them identify opportunities to use INTERPOL to highlight human rights abuses in China.
  - Provided expert opinions in two immigration cases out of Seattle, Washington involving Red Notices in criminal cases in which torture had occurred.
  - Submitted amicus briefing in the US Court of Appeals urging that a Red Notice alone is an insufficient basis to exclude an asylum seeker.
  - In advance of the INTERPOL General Assembly in November, Fair Trials collaborated with NGOs and activists across the world to increase pressure on INTERPOL and its member countries to reform the organisation, and to protect its systems from political interference. For example, in addition to the instances cited above, assisted a coalition of NGOs focussing

on human rights in the Gulf region, by sharing expertise and experience, to oppose the appointment of the new president of the organisation. Fair Trials also publicly renewed calls for INTERPOL to improve its vetting processes for leading figures in the organisation.

- Collaborated with the Syrian Centre for Media and various other NGOs and activists working with the Syrian diaspora to raise concerns about the decision to lift Syria's full membership of the organisation, calling on INTERPOL to ensure that appropriate safeguards are in place to protect refugees living in exile.
- Worked to inform the EU's negotiations for an agreement with INTERPOL, which (if adopted) will formalise the ways in which the EU cooperates with the agency. Fair Trials held meetings with MEPs and others to inform their positions and gave evidence at the European Parliament's shadow meeting in March 2022 regarding these negotiations as the only civil society representative to highlight the findings of Fair Trials' work.
- Fair Trials was subsequently invited by MEPs to provide substantive input into the Parliament's report on the negotiations, stressing the need for the EU to ensure that INTERPOL adopt further reforms as a condition of enhanced cooperation with the EU.

**Future Work**

Fair Trials will continue its cross-jurisdictional work in each of the areas identified above and regional work to pursue criminal justice reforms across its five core advocacy areas. Through the Board led effort to incorporate the views of impacted communities and the new LEAP framework grant the charity will enhance its commitment to engaging with and learning from those with direct experience with criminal processes. The charity will continue to pursue its increasing commitment to conduct evidence-based research and utilize the fruits of that research in direct advocacy in support of its mission. It will also increasingly seek to identify and proposed solutions to the problem of bias and disparate impact in criminal justice. Across all its initiatives, Fair Trials will continue its historic commitment to identify and work with partners to complement and amplify a global criminal justice reform movement. Additionally, Fair Trials plans to launch a capital campaign to increase its capacity to undertake new advocacy projects.

**The impact of Covid-19**

***Impact on Fair Trials' mission***

Covid-19 has been a gamechanger globally for criminal justice. States' responses to the pandemic increased the risk of torture and coercion by law enforcement, including due to new (poorly-defined) police powers and offences and the threat of imprisonment in places with high infection rates and poor healthcare. Effective independent oversight was also weakened, including through the removal of custody hearings or the move to remote hearings. Court closures are also causing trial delays; increasing periods on remand; exerting extra pressure on suspects to plead guilty; and resulting in a rush to remote court hearings and remote communication with lawyers.

Early in the crisis, Fair Trials recognised that it needed to respond. It knew from its global networks that similar changes were taking place all over the world and quickly identified the need to monitor these changes, share best practices on how to overcome the many challenges Covid-19 had thrown up, and support collective advocacy in response at a national, regional and international level. Between March and October 2020, Fair Trials published numerous analytical pieces, documenting many of the challenges posed by the pandemic to criminal justice systems, and providing practical guidance and support to lawyers and NGOs across the globe. Fair Trials did not approach this work through the prism of its pre-existing reform priorities but, in practice, there were considerable synergies. This work is therefore feeding into long-term partnership advocacy with lawyers and NGOs globally.

***Operational impact***

An operational policy was developed in response to Covid-19 in early March 2020 and is being reviewed on a regular basis. Fair Trials' three offices (in London, Brussels and Washington DC) reopened in 2021, with staff adopting a hybrid working model in the interim period. As a result of an overhaul of Fair Trials' IT infrastructure in 2018/19, staff and volunteers have continued to work remotely where beneficial to do so, and the new hybrid model has seen a greater level of communications and collaboration between offices. Considerable recruitment has taken place since the start of the pandemic. Mechanisms have been developed to support effective on-boarding of new staff and effective ongoing team working.

In-person meetings and international travel has restarted in 2021, albeit at a reduced level. Having invested in new videoconferencing software, we continue to hold meetings remotely, which has in some cases increased attendance and engagement. Fair Trials has also used a variety of means of communication to maintain contact with members of its networks during the crisis and has seen an increase in engagement as a result of its work to respond to the impact of Covid-19 on criminal justice systems.

***Financial impact***

As last year, Covid-19 did not have a significant impact on the finances of the Charity during the reporting period. The Trustees' have considered the financial implications of the pandemic on the outlook for the year ahead and consider that the likely impact remains limited, given the level of cash held by Fair Trials, the level of unrestricted reserves and the high level of funding currently including long term funding from several major donors. The Charity is also assessing, on an ongoing basis, the impact of the pandemic on its activities and costs as well as on income generation including, as far as possible, the financial outlook beyond April 2023.

Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the Charity the Trustees have concluded that, at the time of signing this report, there is no material uncertainty. The Charity continues to keep the impact of currency fluctuations under review and continues to hold cash in the three key currencies (GBP, the Euro and the US$) in line with its expectations as to the currencies in which future expenditure will be incurred. Fair Trials does not have investments, other than cash, or defined benefit pension schemes.

**Financial review**

**Income**

Fair Trials' enhanced level of activity in pursuit of its objectives is reflected in the financial statements. Incoming resources increased from £1,377,766) in 2020/21 to £1,522,979 (11%) this year. Fair Trials reports income of £755,998 (2020/21: £725,564) for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £766,981 (2020/21: £652,202) of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including governmental funders (£374,605 in 2021/22: £430,839 in 2020/21), mainly the European Commission; and the Open Society Foundations (£128,286 in 2021/22: £121,338 in 2020/21). Fair Trials also received support from the Clifford Chance, Freshfields, The Swedish Postcode Lottery and The European Roma Rights Centre towards specific project activities.

In 2021/22 Fair Trials received large core grants from the Oak Foundation (£275,000 in 2021/22: £240,000 in 2020/21), the Open Society Foundations (£241,990 in 2021/22; £197,109 in 2020/21) and Sigrid Rausing Trust (£150,000 in 2021/22: £75,000 in 2020/21) to support its core activities. The majority of the remainder of Fair Trials' unrestricted income comes from other trust grants, donations from law firms and individual donations. Further details can be found in note 2.

The Trustees are very grateful to all of Fair Trials' donors for their ongoing support and confidence in Fair Trials' work.

**Expenditure**

The increase in the level of charitable activity necessitated an increased level of expenditure. Expenditure increased from £1,329,475 in 2020/21 to £1,456,271 this year, an increase of 10%. Fair Trials therefore made a surplus in the period of £66,708 (2020/21 surplus £48,291) which has been added to its reserves. At 31 March 2021, Fair Trials' fund balance stood at £353,590 (2020/21: £286,882).
The additional costs relate to higher staff associated with growth in activities globally. Expenditure on charitable activities for Fair Trials America increased from £183,099 in 2020/21 to £286,831, an increase of 57%, due to planned investment in the team.

The Charity's own charitable expenditure increased from £458,977 in 2020/21 to £479,064, an increase of 4% mainly due to activities undertaken to increase the awareness of the impact of Covid 19 on criminal justice systems, and other key global advocacy topics.

**Fair Trials Europe**

During the year, as well as direct grants to Fair Trials Europe, the Charity supplied a grant of €90,000 to support Fair Trials Europe in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12. The majority of Fair Trials Europe's income in the year came from EU grants, mainly from The European Commission, together with the grant from the Charity.

**Fair Trials Americas**

In the financial year 2021/22 the Charity supplied grants of £169,920 to support Fair Trials Americas in meeting Fair Trials' charitable aims. This intra-group transaction is included in the Charity's financial statements. There are no intra-group amounts owing between the Charity and Fair Trials Americas at the year end.

During the year Fair Trials America did receive a new grant from the Arnold Foundation (2021/22: £55,684) which is a multi-year grant.

**Reserves Policy**

The Trustees have examined the requirement to maintain free reserves and have concluded that Fair Trials globally should seek to maintain unrestricted reserves which approximate to 3 months' core operating expenditure, to include permanent staff and office costs for Fair Trials but excluding discrete project costs. For the year ahead, this core expenditure was budgeted at approximately £850,000 and the target reserves level set as £212,500. The Trustees consider that this level of reserves is

appropriate to ensure the continued ability of Fair Trials to meet its charitable objectives and to limit the risk of disruption to its activities in the event of a downturn in income or an unexpected need for additional expenditure. The Trustees review this policy annually.

Fair Trials' unrestricted fund balance at 31 March 2022 of £353,590 (2020/21: £286,882) is in in excess of the target reserves level noted above. As the full economic impact of the pandemic unfolds, the current level of reserves is considered satisfactory, and the Board will continue to review the reserves policy in light of developing strategic plans, while maintaining the objective to keep healthy reserves in the short and long terms.

**Fundraising**

The Charity's fundraising strategy is guided by three principles:

- Diversification within and across income streams;
- Balancing short and long-term development needs; and
- Implementing improved systems and working practices to improve efficiency.

The Charity carries out all fundraising through its internal teams and does not employ external or commercial firms, either professional fundraisers or commercial participators. Two employees are dedicated to fundraising and managed through normal staff management practices, including regular monitoring of work and performance. The vast majority of the Charity's funds are provided by governmental funders, trusts and foundations and law firms. The main interactions are with managers in those organisations who will be contacted in the course of a regular professional relationship, by introduction from a third party with consent or by accessing publicly available sources such as the funder website.

Donations from private individuals are a small part of the Charity's income and are generally unsolicited and are received because the person acquires knowledge of the Charity's activities. The Fair Trials website contains a facility for donations to be made. Where fundraising requests are made, they will only be made to people on Fair Trials' mailing list, all of whom have specifically given consent for the Charity to communicate with them under guidelines set down by The General Data Protection Regulation and the Fundraising Regulator. Fair Trials does not solicit donations or payment from individuals to whom support is provided.

The Charity is not subject to any undertaking to be bound by any voluntary scheme for regulating fundraising or any voluntary standard of fundraising in respect of its activities.

No complaints have been received in respect of the Charity's fundraising activities during the financial year.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Fair Trials International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the group and of their incoming resources and application of resources, including the income and expenditure, of the Charity and the group 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 Statement of Recommended Practice (SORP) (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group 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 Charity and the group 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 Charity and the group 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; and
- 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 Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Preparation of the report**

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

This report was approved and authorised for issue by the Board of Trustees on 27th September 2022 and signed on its behalf by:

Eric Kolodner

Trustee: .....

Eric Kolodner

**Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 charitable 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other

information. 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 (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

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

- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of Directors' 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 Directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiries made of the component auditors of the subsidiary, Fair Trials Europe.

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 for the audit of the financial statements is located 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 this report**

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



**Sudhir Singh FCA**
(Senior Statutory Auditor)
For and behalf of MHA MacIntyre Hudson,
Statutory Auditors
London, United Kingdom

Date: 27 October 2022

**FAIR TRIALS INTERNATIONAL**

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

**(incorporating Income and Expenditure Account & Statement of Total Realised Gains and Losses)**
**For the year ended 31 March 2022**

| | Note | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | *Total Funds 2021 £* |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 2 | **766,981** | **59,142** | **826,123** | *751,220* |
| Charitable activities: | 4 | | | | |
| Fair Trials International | | **-** | **183,232** | **183,232** | *226,137* |
| Fair Trials Europe | | **-** | **370,242** | **370,242** | *338,862* |
| Fair Trials Americas | | **-** | **143,382** | **143,382** | *61,547* |
| **TOTAL INCOMING RESOURCES** | | **766,981** | **755,998** | **1,522,979** | *1,377,766* |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | | **130,500** | **-** | **130,500** | *108,764* |
| Charitable activities: | | | | | |
| Fair Trials International | | **236,690** | **242,374** | **479,064** | *449,267* |
| Fair Trials Europe | | **189,634** | **370,242** | **559,876** | *592,883* |
| Fair Trials Americas | | **143,449** | **143,382** | **286,831** | *178,561* |
| **TOTAL EXPENDITURE** | 5 | **700,273** | **755,998** | **1,456,271** | *1,329,475* |
| **NET INCOME** | | **66,708** | - | **66,708** | *48,291* |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | 13 | ***286,882*** | **-** | ***286,882*** | *238,591* |
| **TOTAL FUNDS CARRIED FORWARD** | 13 | **353,590** | **-** | **353,590** | *286,882* |

All income and expenditure derive from continuing activities

The annexed notes form part of these financial statements

## BALANCE SHEETS (COMPANY NUMBER: 07135273)

**As at 31 March 2022**

| | Notes | Charity 2022 £ | Group 2022 £ | *Charity 2021 £* | *Group 2021 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 10 | **11,839** | **20,790** | *11,194* | *26,678* |
| | | **11,839** | **20,790** | *11,194* | *26,678* |
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | **76,510** | **90,260** | *82,300* | *126,677* |
| Cash at bank and in hand | | **319,700** | **687,361** | *621,327* | *1,124,246* |
| | | **396,210** | **777,621** | *703,627* | *1,250,923* |
| **CREDITORS: amounts falling due within one year** | 12 | **(142,060)** | **(444,821)** | (510,160) | (990,719) |
| **NET CURRENT ASSETS** | | **254,150** | **332,800** | *193,467* | *260,204* |
| **NET ASSETS** | | **265,989** | **353,590** | 204,661 | 286,882 |
| **FUNDS** | | | | | |
| Unrestricted funds: | | | | | |
| Subsidiary companies | 13 | **-** | **87,601** | - | *82,221* |
| General fund | 13 | **265,989** | **265,989** | *204,661* | *204,661* |
| | | **265,989** | **353,590** | *204,661* | *286,882* |
| **TOTAL FUNDS** | | **265,989** | **353,590** | *204,661* | *286,882* |

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 27th September 2022 and signed on their behalf by:

Eric Kolodner

ERIC KOLODNER (CHAIR)

The annexed notes form part of these financial statements

**FAIR TRIALS INTERNATIONAL (company limited by guarantee)**

## CONSOLIDATED STATEMENT OF CASH FLOWS

**For the year ended 31 March 2022**

| | Notes | Charity 2022 £ | Group 2022 £ | *Charity 2021 £* | *Group 2021 £* |
|---|---|---|---|---|---|
| **Cash flow from operating activities** | 15 | **(295,335)** | **(430,829)** | *42,158* | *122,842* |
| **Net cash flow from operating activities** | | **(295,335)** | **(430,829)** | *42,158* | *122,842* |
| **Cash flow from investing activities** | | | | | |
| Payments to acquire tangible fixed assets | 10 | **(6,292)** | **(6,056)** | *(10,102)* | *(20,993)* |
| **Net cash flow from investing activities** | | **(6,292)** | **(6,056)** | *(10,102)* | *(20,993)* |
| **Net cash flow from financing activities** | | **-** | - | **-** | - |
| **Net increase / (decrease) in cash and cash equivalents** | | **(301,627)** | **(436,885)** | *32,056* | *101,849* |
| **Cash and cash equivalents at 1st April** | | **621,327** | **1,124,246** | *589,271* | *1,022,397* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **319,700** | **687,361** | *621,327* | *1,124,246* |
| **Cash and cash equivalents consists of:** | | | | | |
| Cash at bank and in hand | | **319,700** | **687,361** | *621,327* | *1,124,246* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **319,700** | **687,361** | *621,327* | *1,124,246* |

The Charity and the Group do not have net debt as at 31 March 2022 (2020/21 - Nil)

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2022**

## 1. Summary of significant accounting principles

### *General information and basis of preparation*

Fair Trials International ("the Charity") is a private company limited by guarantee registered in England and Wales. The members of the company are its trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed on page 4.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared in sterling which is the functional currency of the Charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *Going Concern*

Fair Trials grew its income base and activities during the course of the year. Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the charity, including expected funding and long term commitments from major funders, the trustees have concluded that, at the time of signing this report, there is no material uncertainty. As such the Trustees consider that the financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

### *Group financial statements*

These financial statements consolidate the results of the Charity and its wholly-controlled subsidiaries, Fair Trials Europe and Fair Trials Americas, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

### *Fund accounting*

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### *Income recognition*

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met if the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Contributions from the UK Government Coronavirus Job Retention Scheme have been recognised on receipt.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes staff time and associated support costs of fundraising activities;
- Expenditure on charitable activities includes the direct meetings, communications, travel and staff costs of our activities and associated support costs.
- Other expenditure represents those items not falling into the categories above.
- Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

***Support costs allocation***

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the proportion of direct staff time attributable to each category.

Fundraising costs are those incurred in seeking voluntary contributions.

The analysis of these costs is included in notes 5 and 6.

***Tangible fixed assets***

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

| | |
|---|---|
| Fixtures, fittings & equipment | 25% per annum |
| Office improvements | 20% per annum |

***Debtors and creditors receivable / payable within one year***

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make a payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:
Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.
Cash at bank – is classified as a basic financial instrument and is measured at face value.
Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument. Funds held for partners and funds held for Fair Trials Europe are not financial instruments.

***Concessionary loans***

Concessionary loans include loans between the parent Charity, Fair Trials International, and the subsidiary Foundation, Fair Trials Europe which are interest free and made to advance charitable purposes. The loan is repayable on demand within one year and is measured at cost, less impairment.

***Operating leases***

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

***Foreign Currencies***

Transactions in foreign currencies are recorded at the average rate ruling at the date of the transaction. Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

***Judgements and key sources of estimation uncertainty***

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- Allocation of support costs
- Entitlement to income for certain grant funded projects in progress
- Depreciation of tangible fixed assets
- Useful economic lives of assets

***Employee benefits***

When employees have provided a service to the Charity, salaries and other short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. This includes the cost of annual leave which employees were entitled to but which was not taken during the reporting year.

The Charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.

## 2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ |
|---|---|---|---|
| Trusts and Foundations | **722,421** | **-** | **722,421** |
| Law Firms | **39,627** | **50,000** | **89,627** |
| Donated services | **-** | **7,700** | **7,700** |
| Individual donors | **4,933** | **-** | **4,933** |
| UK Government - CJRS | **-** | **1,442** | **1,442** |
| | **766,981** | **59,142** | **826,123** |

| | 2021 £ | 2021 £ | 2021 £ |
|---|---|---|---|
| Trusts and Foundations | 566,944 | - | 566,944 |
| Law Firms | 76,385 | 57,693 | 134,078 |
| Donated services | - | 39,293 | 39,293 |
| Individual donors | 8,873 | - | 8,873 |
| UK Government - CJRS | - | 2,032 | 2,032 |
| | 652,202 | 99,018 | 751,220 |

Details of donated services are given in note 3.

| Grants from trusts and foundations : | **2022 Unrestricted £** | **2022 Restricted £** | 2021 Unrestricted £ | 2021 Restricted £ |
|---|---|---|---|---|
| Bromley Trust | **15,000** | **-** | 15,000 | - |
| Colucci Foundation | **5,481** | **-** | 3,847 | - |
| Evan Cornish Foundation | **12,500** | **-** | - | - |
| Highway One Trust | **-** | **-** | 15,000 | - |
| Law Society | **5,000** | **-** | - | - |
| Oak Foundation | **275,000** | **-** | 240,000 | - |
| Open Society Foundations | **241,990** | **-** | 197,109 | - |
| Sigrid Rausing Trust | **150,000** | **-** | 75,000 | - |
| Souter Charitable Trust | **3,000** | **-** | 3,000 | - |
| The 3 Ts Charitable Trust | **10,000** | **-** | 10,000 | - |
| Other trusts & foundations | **4,450** | **-** | 7,988 | - |
| | **722,421** | **-** | 566,944 | - |

| Donations from law firms: | **2022 Unrestricted £** | **2022 Restricted £** | 2021 Unrestricted £ | 2021 Restricted £ |
|---|---|---|---|---|
| Barrett Translations Ltd | **127** | **-** | 135 | - |
| Clifford Chance | **-** | **50,000** | - | 50,000 |
| Freshfields | **20,000** | **-** | 20,000 | - |
| Allen & Overy Foundation | **10,000** | **-** | 10,000 | - |
| Simmons & Simmons Charitable Foundation | **4,500** | **-** | - | - |
| BCL Solicitors | **5,000** | **-** | 5,000 | - |
| Peters & Peters | **-** | **-** | 41,250 | - |
| Arnold & Porter | **-** | **-** | - | 7,693 |
| | **39,627** | **50,000** | 76,385 | 57,693 |

The Charity is very grateful to all those who have donated this year including the B&P Glasser Charitable Trust, Diana Parker, the Korman Trust, the Ptarmigan Trust, the Sir John Sumners Trust and all those listed above.

## 3. DONATED SERVICES

Donated Services during the year are formed of;

Professional legal services: Time donated by legal experts and secondees from law firms, while working for the Charity.

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds 2022 | Restricted Funds 2022 | Total Funds 2022 |
|---|---|---|---|
| | £ | £ | £ |
| EU grants | - | 374,605 | 374,605 |
| Open Society Foundations | - | 128,286 | 128,286 |
| Koch Foundation | - | 87,698 | 87,698 |
| Arnold Foundation | | 55,684 | 55,684 |
| The European Roma Rights Centre | - | 18,278 | 18,278 |
| Barrow Cadbury | | 17,006 | 17,006 |
| UKRI | - | 10,922 | 10,922 |
| Therium Access Ltd | | 3,000 | 3,000 |
| Role UK | - | 1,376 | 1,376 |
| | - | 696,855 | 696,855 |

| | 2021 | 2021 | 2021 |
|---|---|---|---|
| | £ | £ | £ |
| EU grants | - | 430,839 | 430,839 |
| Open Society Foundations | - | 121,338 | 121,338 |
| Koch Foundation | - | 61,548 | 61,548 |
| The European Roma Rights Centre | - | 8,826 | 8,826 |
| Role UK | - | 3,995 | 3,995 |
| | - | 626,546 | 626,546 |

Within EU grants £374,507 (2020/21: £380,245) of government grants were received from the European Commission, £Nil (2020/21: £43,873) from the Swedish Postcode Foundation to fund Fair Trial's charitable activities. There were no contingencies or unfulfilled conditions relating to this funding.

## 5. RESOURCES EXPENDED

| | Direct Staff Costs 2022 | Other activites under-taken directly 2022 | Support costs 2022 | Total 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fair Trials International | **287,821** | **77,721** | **113,522** | **479,064** |
| Fair Trials Americas | **196,271** | **15,781** | **74,779** | **286,831** |
| Fair Trials Europe | **360,314** | **30,740** | **168,822** | **559,876** |
| Total charitable expenditure | **844,406** | **124,242** | **357,123** | **1,325,771** |
| Costs of raising funds | **106,783** | **-** | **23,717** | **130,500** |
| Support costs | **147,791** | **233,049** | **(380,840)** | **-** |
| | **1,098,980** | **357,291** | **-** | **1,456,271** |
| | 2021 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ |
| Fair Trials International | 260,362 | 98,015 | 100,600 | 458,977 |
| Fair Trials Americas | 124,944 | - | 58,155 | 183,099 |
| Fair Trials Europe | 384,670 | 17,596 | 172,762 | 575,028 |
| Total charitable expenditure | 769,976 | 115,611 | 331,517 | 1,217,104 |
| Costs of raising funds | 85,708 | - | 26,663 | 112,371 |
| Support costs | 108,661 | 249,519 | (358,180) | - |
| | 964,345 | 365,130 | - | 1,329,475 |

Resources expended include:

| | 2022 | *2020* |
|---|---|---|
| | £ | *£* |
| Auditors' remuneration: | | |
| Charity | **18,020** | *15,500* |
| Subsidiary | **3,286** | *3,943* |
| Depreciation on owned assets | **10,154** | *9,400* |

Expenditure on charitable activities was £1,325,771 (2020/21: £1,217,104), of which £755,998 was restricted (2020/21: £725,564) and £569,773 was unrestricted (2020/21: £491,540). The costs of raising funds was £130,500 (2020/21: £112,371) all of which was unrestricted (2020/21 all unrestricted).

## 6. SUPPORT AND GOVERNANCE COSTS

| | General Support 2022 £ | Governance 2022 £ | Total 2022 £ |
|---|---|---|---|
| Support staff costs | **142,884** | **4,907** | **147,791** |
| Depreciation | **10,154** | **-** | **10,154** |
| Office, administration and other support costs | **201,589** | **-** | **201,589** |
| Audit fees | | | |
| Charity | **-** | **18,020** | **18,020** |
| Subsidiary | **-** | **3,286** | **3,286** |
| Other governance costs | **-** | **-** | **-** |
| | **354,627** | **26,213** | **380,840** |

| | 2021 £ | 2021 £ | 2021 £ |
|---|---|---|---|
| Support staff costs | 104,157 | 4,504 | 108,661 |
| Depreciation | 9,400 | - | 9,400 |
| Office, administration and other support costs | 220,676 | - | 220,676 |
| Audit fees | | | |
| Charity | - | 15,500 | 15,500 |
| Subsidiary | - | 3,943 | 3,943 |
| Other governance costs | - | - | - |
| | 334,233 | 23,947 | 358,180 |

## 7. STAFF COSTS AND NUMBERS

| | 2022 £ | *2021 £* |
|---|---|---|
| Wages and salaries | **897,665** | *772,541* |
| Social security costs | **123,809** | *109,010* |
| Pension costs | **21,214** | *19,637* |
| Other staff costs | **56,292** | *63,157* |
| | **1,098,980** | *964,345* |

Staff costs for 2021/22 include termination benefits totalling £Nil (2020/21: £10,651). Payments in lieu of notice and redundancy were £Nil (2020/21: £1,798). Total termination benefits include wages and salaries of £Nil (2020/21 : £8,498) and social security costs of £Nil (2020/21 £2,153).

The full time equivalent number of group employees during the year was as follows.

| | 2022 Number | 2021 Number |
|---|---|---|
| Costs of raising funds | **1.5** | *1.7* |
| Charitable activities: Fair Trials International | **6.0** | *4.6* |
| Charitable activities: Fair Trials Europe | **7.3** | *6.0* |
| Charitable activities: Fair Trials Americas | **2.3** | *2.2* |
| Support | **3.3** | *2.2* |
| | **20.4** | *16.7* |

The average monthly number of group employees during the year was as follows:

| | 2022 Number | 2021 Number |
|---|---|---|
| Costs of raising funds | **1.5** | *1.7* |
| Charitable activities: Fair Trials International | **6.1** | *4.6* |
| Charitable activities: Fair Trials Europe | **7.3** | *6.1* |
| Charitable activities: Fair Trials Americas | **2.3** | *2.3* |
| Support | **3.2** | *2.2* |
| | **20.4** | *16.9* |

The employment benefits of higher paid staff were as follows:

| | 2022 | 2021 |
|---|---|---|
| Number of employees who received £60,001 - £70,000: | **2** | *2* |
| Number of employees who received £80,001 - £90,000: | **-** | *1* |

## 8. SUBSIDIARY AND RELATED FOUNDATIONS

In May 2014 the Charity founded Fair Trials Europe, a public foundation registered in Belgium. Fair Trials Europe has an independent Board of Directors a majority of which are Trustees of the Charity. Financing arrangements and the power to cast the majority of votes at meetings of the Board are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements.

Fair Trials Europe coordinates Fair Trials' European Network (the Legal Experts Advisory Panel 'LEAP') and other European projects. Relevant financial information is as follows:

| | 2022 £ | 2021 £ |
|---|---|---|
| Income | **446,823** | *486,459* |
| Expenditure | **(445,928)** | *(481,987)* |
| | **895** | *4,472* |

| | | |
|---|---|---|
| Fixed assets | **8,122** | *15,483* |
| Current assets | **384,983** | *581,722* |
| Liabilities | **(332,946)** | *(537,941)* |
| | **60,159** | *59,264* |
| General funds | **60,159** | *59,264* |

At the year end there was a balance of £75,366 owing by the Charity to Fair Trials Europe (2020/21 £142,573 owing by the Charity to Fair Trials Europe). The outstanding balance will be settled during 2022/23.

In April 2017 the Charity founded Fair Trials Americas, a public charity registered in the USA in the District of Columbia. The charity's Internal Revenue Code Section 501 (c) 3 status was approved in February 2018. Fair Trials Americas has an independent Board of Directors that includes certain Trustees of the Charity. The corporation has no members and is managed by its board of directors. For the year ended 31 March 2022, a single global CEO, financing arrangements, control over key operating and financial decisions and the concurrent purposes of the charities, are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements. Relevant financial information is as follows:

| | **2022** | *2021* |
|---|---|---|
| | **£** | **£** |
| Income | **274,506** | *144,425* |
| Expenditure | **(270,021)** | *(151,810)* |
| | **4,485** | *(7,385)* |
| Fixed assets | **829** | - |
| Current assets | **72,674** | *108,471* |
| Liabilities | **(46,061)** | *(85,514)* |
| | **27,442** | *22,957* |
| General funds | **27,442** | *22,957* |

The Charity provided grants to Fair Trials Americas during the year totalling £124,181 (2020/21: £69,179). No balances were outstanding at the end of the financial year (2020/21: £Nil)

The income of the Charity in the year was £1,000,969 (2020/21: £922,332) and its expenditure including grant giving was £939,640 (2020/21: £871,125). A surplus of £61,329 was made in the year (2020/21: surplus £51,207)

## 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity's trustees neither received nor waived any remuneration from Fair Trials during the year (2020/21: £Nil)

The total amount of employee benefits received by key management personnel is £181,506 (2020/21: £150,569). The charity considers its key management personnel comprise the Trustees, Chief Executive and the Chief Financial Officer.

There was no interest-free travel loan in the 2021/22 financial year for key management personnel (2020/21: £Nil).

Reimbursment of expenses to trustees or paid on their behalf in the year totalled Nil (2020/21: £Nil).

## 10. TANGIBLE FIXED ASSETS

| Group | Fixtures, fittings and equipment £ |
|---|---|
| **Cost** | |
| At 1 April 2021 | **89,726** |
| Additions | **7,176** |
| Disposals | **(5,703)** |
| Foreign exchange | **(1,038)** |
| At 31 March 2022 | **90,161** |
| **Depreciation** | |
| At 1 April 2021 | **63,048** |
| Charge for the period | **10,154** |
| On disposals | **(3,161)** |
| Foreign exchange | **(670)** |
| At 31 March 2022 | **69,371** |
| **Net book value** | |
| At 31 March 2022 | **20,790** |
| At 31 March 2021 | 26,678 |

| Charity | Fixtures, fittings and equipment £ |
|---|---|
| **Cost** | |
| At 1 April 2021 | **53,875** |
| Additions | **6,292** |
| Disposals | **(4,402)** |
| At 31 March 2022 | **55,765** |
| **Depreciation** | |
| At 1 April 2021 | **42,681** |
| Charge for the period | **4,218** |
| On disposals | **(2,972)** |
| At 31 March 2022 | **43,927** |
| **Net book value** | |
| At 31 March 2022 | **11,839** |
| At 31 March 2021 | 11,194 |

## 11. DEBTORS

| Due within one year | Charity 2022 £ | Group 2022 £ | *Charity 2021 £* | *Group 2021 £* |
|---|---|---|---|---|
| Accrued Income | **52,768** | **55,386** | *60,000* | *102,649* |
| Prepayments | **14,481** | **22,806** | *12,708* | *16,979* |
| Other debtors | **9,261** | **12,068** | *9,592* | *7,049* |
| | **76,510** | **90,260** | *82,300* | *126,677* |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Charity 2022 £ | Group 2022 £ | *Charity 2021 £* | *Group 2021 £* |
|---|---|---|---|---|
| Funds held for partners | **-** | **37,662** | *100,166* | *164,172* |
| Trade creditors | **4,044** | **7,353** | *13,990* | *27,723* |
| Deferred Income | **15,557** | **339,348** | *142,958* | *660,233* |
| Funds held for Fair Trials Europe | **75,366** | **-** | *142,573* | *-* |
| Accruals and other creditors | **47,093** | **60,458** | *110,473* | *138,591* |
| | **142,060** | **444,821** | *510,160* | *990,719* |

Funds held for partners relate to pre-payments on co-beneficiary grant amounts transferred to the Charity's bank account by the funder and still held at the year end. The Charity co-ordinates the projects and is responsible for distributing pre-financing from the funder to the relevant beneficiaries but may not decide how the funds are allocated nor use the funds for its own project activities.

Funds held for Fair Trials Europe are the net funds due to the subsidiary at the year end and contains the following balances:

- A one-off grant of £75,366 awarded by the Charity to Fair Trials Europe in meet its charitable aims (2020/21: £142,573)

| | Charity 2022 £ | Group 2022 £ | *Charity 2021 £* | *Group 2021 £* |
|---|---|---|---|---|
| Deferred income | | | | |
| Balance at 1 April 2021 | **142,958** | **660,233** | *222,860* | *509,983* |
| Amount released to incoming resources | **(142,958)** | **(660,233)** | *(222,860)* | *(509,983)* |
| Amount deferred in the year | **15,557** | **339,348** | *142,958* | *660,233* |
| Balance at 31 March 2022 | **15,557** | **339,348** | *142,958* | *660,233* |

Deferred income comprises grants received which relate to activities to be completed in future periods.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2022

## 13. STATEMENT OF FUNDS

| Year ended 31 March 2022 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Open Society Foundations (Information Programme) | - | **61,108** | **(61,108)** | - | - |
| Open Society Foundations (COVID) | - | **17,454** | **(17,454)** | - | - |
| Open Society Foundations (Emergency Powers) | - | **49,724** | **(49,724)** | - | - |
| Clifford Chance | - | **50,000** | **(50,000)** | - | - |
| The European Roma Rights Centre | - | **18,278** | **(18,278)** | - | - |
| Role UK | - | **1,376** | **(1,376)** | - | - |
| Barrow Cadbury | - | **17,006** | **(17,006)** | - | - |
| UKRI | - | **10,923** | **(10,923)** | - | - |
| Therium Access Ltd | - | **3,000** | **(3,000)** | | |
| UK Government · CJRS | - | **1,442** | **(1,442)** | | |
| Donated Services | - | **7,700** | **(7,700)** | - | - |
| <u>Americas</u> | | | | | |
| The Koch Foundation | - | **87,699** | **(87,699)** | - | - |
| Arnold Foundation | - | **55,684** | **(55,684)** | - | - |
| <u>European Union</u> | | | | | |
| Legal Experts Advisory Panel (LEAP) | - | **180,162** | **(180,162)** | - | - |
| LEAP donations and other EC projects | - | **2,624** | **(2,624)** | - | - |

| | | | | | |
|---|---|---|---|---|---|
| Fighting unconscious bias and discrimination (ROMA) | - | 5,316 | (5,316) | - | - |
| Defence Rights in Evidenciary Procedures (DREP) | - | 51,843 | (51,843) | - | - |
| Trial Waiver Systems in Europe (TWSE) | - | 57,410 | (57,410) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 15,006 | (15,006) | - | - |
| Judicial Cooperation (JUD-COOP) | - | 5,183 | (5,183) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 8,662 | (8,662) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 35,263 | (35,263) | - | - |
| Strengthening Trust in the European Justice Area (STREAM) | - | 13,135 | (13,135) | - | - |
| | - | 755,998 | (755,998) | - | - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2022

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **SUMMARY OF FUNDS** | | | | | |
| Subsidiary foundations | **82,221** | **209,153** | **(203,773)** | **-** | **87,601** |
| General Funds | **204,661** | **557,828** | **(496,500)** | **-** | **265,989** |
| | **286,882** | **766,981** | **(700,273)** | **-** | **353,590** |
| Restricted | **-** | **755,998** | **(755,998)** | **-** | **-** |
| | **286,882** | **1,522,979** | **(1,456,271)** | **-** | **353,590** |

All net assets relate to unrestricted funds (2020/21 all unrestricted).

**Open Society Foundations (Information Programme)**
A grant to support the Fair Trials' work to increase the expertise of criminal justice reformers in Europe in exposing and challenging the use of surveillance and artificial intelligence in the law enforcement context.

**Open Society Foundations (COVID Project)**
A project to monitor the impact of COVID19 on criminal justice systems across the globe.

**Open Society Foundations (Emergency Powers)**
A project to advocate against the extaordinary law enforcement powers introduced during the COVID-19 pandemic and to resist exploitation of the expansion of powers during and after the pandemic.

***Clifford Chance***
Financial support for Fair Trials' to connect and support criminal justice reformers in the US and Europe.

***Role UK***
Work to address the widespread use of torture and mistreatment that takes place in police custody in East Africa.

***Barrow Cadbury***
A grant to examine decision making, plea bargaining and young adult maturity.

***UKRI***
Grant to support the interviewing and legal representation of crime victims and suspects using digital communication methods.

***Koch Foundation (Fair Trials Americas)***
A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

***Arnold Foundation (Fair Trials Americas)***
A grant to examine the impact of stationhouse counsel, through insights into the variety of ways in which the legal right of access to counsel might be understood, the challenges and benefits associated with different models of represenation and identifying best practices.

***Donated Services***
See note 3. Time donated by legal experts and secondees from law firms to support the charitable activities of Fair Trials.

***European Union: Coordination of LEAP (Fair Trials Europe)***
An operating grant to support the coordination of the Legal Experts Advisory Panel ("LEAP"). Individual LEAP members and other parties made donations to co-fund the cost of some LEAP activities.

***European Commission: Fighting unconscious bias and discrimination ROMA***
A partnership project, coordinated by Fair Trials International, seeking to increase recognition of unconscious bias and discrimination in the criminal justice system, in this instance focussing on the Roma people.

***European Commission: Defence Rights in Evidentiary Proceedings (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, seeking to improve the implementation of the procedural rights directives tin terms of evidential remedies available.

***European Commission: Trial Waiver Systems in Europe (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, to review how effectively the procedural rights of suspected and accused persons are implemented during trial waiver negotiations and proceedings.

***European Commission: Litigating to Advance Defence Rights in Europe (Fair Trials Europe)***
A grant for a project to strengthen the ability of defence lawyers to engage effectively in litigation at domestic and EU levels where rights have been violated , and use EU law to tackle abuse of fundamental rights.

***European Commission: Judicial Cooperation (Fair Trials Europe)***
A partnership project, coordinated by the European Institute of Public Administration, to provide training on the most recent developments and central issues in EU judicial cooperation in criminal matters.

***European Commission: Strengthening Trust in the European Criminal Justice Area STREAM (Fair Trials Europe)***
A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to strengthen trust in the European Criminal Justice Area through mutual recognition and the streamlined application of the European Arrest Warrant.

***European Commission: Strengthening procedural rights in police custody ProRPC (Fair Trials Europe)***
A grant for a partnership project coordinated by The Boltzmann Institute (LBI-GMR), to enhance the implementation of procedural rights.

***European Commission: Equality Data Collection in European Justice Systems (Fair Trials Europe)***
A grant for a partnership project coordinated by The Bulgarian Helsinki Committee Association (BHC) , to improve equality data collection in criminal justice systems across the EU.

***The European Roma Rights Centre: Remedying injustices: dealing with anti-Roma racism in the criminal justice system***
A grant for a partnership project, coordinated by The European Roma Rights Centre (ERRC) to reveal the extent to which prejudice and racist stereotyping contribute to over-representation of ROMA in criminal justice systems.

***Therium Access Ltd***

A grant to provide third-party expert opinion in order for the European Court of Human Rights to set good strandards that uphold fairness in criminal procedures and comply with human rights.

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2022**

| Year ended 31 March 2021 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| RESTRICTED FUNDS | | | | | |
| Open Society Foundations (Information Programme) | - | 42,228 | (42,228) | - | - |
| Open Society Foundations (COVID) | - | 47,708 | (47,708) | - | - |
| Open Society Foundations (Emergency Powers) | - | 31,403 | (31,403) | - | - |
| Clifford Chance | - | 50,000 | (50,000) | - | - |
| The European Roma Rights Centre | - | 8,826 | (8,826) | - | - |
| Role UK | - | 3,995 | (3,995) | - | - |
| UK Government · CJRS | - | 2,032 | (2,032) | - | - |
| Donated Services | - | 39,293 | (39,293) | - | - |
| Americas | | | | - | - |
| The Koch Foundation | - | 61,548 | (61,548) | - | - |
| Arnold & Porter | - | 7,693 | (7,693) | | |
| European Union | | | | | |
| Legal Experts Advisory Panel (LEAP) | - | 168,710 | (168,710) | - | - |
| Other donations for LEAP activities | - | 3,421 | (3,421) | - | - |
| Plain language and letters of rights (AccessJust) | - | 21,338 | (21,338) | | |

| | | | | | |
|---|---|---|---|---|---|
| Advancing procedural rights in Albania (PR-ALB) | - | 10,588 | (10,588) | | |
| Fighting unconscious bias and discrimination (ROMA) | - | 51,960 | (51,960) | | |
| Defence Rights in Evidenciary Procedures (DREP) | - | 16,959 | (16,959) | - | - |
| Trial Waiver Systems in Europe (TWSE) | - | 16,790 | (16,790) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 47,576 | (47,576) | - | - |
| European Arrest Warrant Alternatives (EAW-ALT) | - | 38,774 | (38,774) | - | - |
| Judicial Cooperation (JUD-COOP) | - | 5,298 | (5,298) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 266 | (266) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 971 | (971) | - | - |
| Strengthening Trust in the European Justice Area (STREAM) | - | 1,014 | (1,014) | - | - |
| State of Netherlands (KOSOVO) | - | 3,300 | (3,300) | - | - |

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2022**

| | | | | | |
|---|---|---|---|---|---|
| Swedish Postcode Lottery | - | 43,873 | (43,873) | - | - |
| | - | 725,564 | (725,564) | - | - |

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| SUMMARY OF FUNDS | | | | | |
| Subsidiary foundation | 85,137 | 222,781 | (225,697) | - | 82,221 |
| General Funds | 153,454 | 429,421 | (378,214) | - | 204,661 |
| | 238,591 | 652,202 | (603,911) | - | 286,882 |
| Restricted Funds | - | 725,564 | (725,564) | - | - |
| | 238,591 | 1,377,766 | (1,329,475) | - | 286,882 |

All net assets relate to unrestricted funds.

## 14. OTHER FINANCIAL COMMITMENTS

| | **2022** | 2021 |
|---|---|---|
| At 31 March 2021 the total of the Charity's future minimum lease payments was as set out below: | **£** | **£** |
| Operating leases which expire: | | |
| within one year | **40,923** | 8,799 |
| within two to five years | **18,529** | - |

## 15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | **Charity 2022 £** | **Group 2022 £** | Charity 2021 £ | Group 2021 £ |
|---|---|---|---|---|
| Net income for year | **61,329** | **66,708** | 51,204 | 48,291 |
| Depreciation and impairment of tangible fixed assets | **4,218** | **10,154** | 4,754 | 9,400 |
| Tangible fixed assets disposal | **1,430** | **2,541** | | |
| Decrease / (increase) in debtors | **5,790** | **36,417** | 15,113 | (4,570) |
| (Decrease) / Increase in creditors | **(368,102)** | **(546,649)** | (28,913) | 69,721 |
| **Net cash flow from operating activities** | **£ (295,335)** | **£ (430,829)** | **£ 42,158** | **£ 122,842** |

## 16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £Nil (2020/21: £Nil). Other than these amounts and balances and transactions referred to in Notes 8 and 12 regarding related foundations, there were no other related party transactions.

It should be noted that trustee indemnity insurance is provided by the charity as part of the general insurance coverage in place.

**FAIR TRIALS INTERNATIONAL**

England & Wales - Charity number 1134586

# Accounts

# FAIR TRIALS INTERNATIONAL

(Company limited by guarantee no. 07135273
registered charity no. 1134586)

## REPORT AND FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

# FAIR TRIALS INTERNATIONAL

COMPANY LIMTED BY GUARANTEE NO. 07135273 registered charity number 1134586
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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# FAIR TRIALS INTERNATIONAL

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

| | |
|---|---|
| **Status** | The organisation is a private company limited by guarantee |
| **Company number** | 07135273 |
| **Charity number** | 1134586 |
| **Board of Trustees** | Matthew Bruce<br>Peter Carter QC (Resigned 30th June 2020)<br>Martha Dark (Appointed 30th June 2020)<br>Amy Jeffress<br>Eric Kolodner (Chair)<br>Conrad Levy (Treasurer – Resigned 30th June 2020)<br>Morris Lipson<br>Stephen Muers<br>Jasvinder Nakhwal (appointed 21st January 2020)<br>Rachel Short (Treasurer - appointed 30th June 2020)<br>Robert Scott<br>Kate Steele<br>Elizabeth Wilmshurst CMG (Resigned 26th January 2021) |
| **Chief Executive** | Jago Russell |
| **Bankers** | Barclays Bank PLC<br>1 Churchill Place<br>Canary Wharf<br>London<br>E14 5HP |
| **Registered office** | 5 Castle Road<br>London<br>NW1 8PR |
| **Auditors** | MHA MacIntyre Hudson<br>Chartered Accountants and Statutory Auditors<br>2 London Wall Place<br>London<br>EC2Y 5AU |

# FAIR TRIALS INTERNATIONAL
## TRUSTEES' ANNUAL REPORT
## FOR THE YEAR ENDED 31 MARCH 2021

The Trustees of Fair Trials International (the "Charity") are pleased to present their report together with the consolidated financial statements of the Charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

**Constitutional, governance and management**

In 2010, the Charity was incorporated and registered in England and Wales as a company limited by guarantee (company number 07135273 and registered charity number 1134586). Previously, the Charity operated as the Fair Trials Abroad Trust (charity number 1079079). The Charity is governed by its Memorandum and Articles of Association which were signed on 25 January 2010. The Memorandum and Articles of Association of the Charity were amended on 21st July 2020 to revise the Charity's objects.

In recognition of the Charity's increasing work with the institutions of the European Union, the Charity opened an office in Brussels in April 2014 and, in May 2014, founded Fair Trials Europe, a registered public foundation in Belgium (registered number 0552.688.677: Avenue Louise 209A, 1050, Brussels). Also, consistent with the Charity's strategy of expanding the global reach of its work, Fair Trials Americas was incorporated in Washington D.C. on 12 April 2017. Fair Trials Americas (Address 1100 13th NW, Suite 800, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. The financing arrangements currently in place and the power to cast the majority of votes at meetings of its board are the determining factors that Fair Trials Europe be treated as a controlled subsidiary of the Charity (see note 8). The financing arrangements currently in place, the role of the global CEO, control over key operating and financial decisions and the concurrent purposes of the charities are the determining factors that Fair Trials Americas be treated as a controlled subsidiary of the Charity (see note 8).

Fair Trials Europe, Fair Trials Americas and the Charity operate under the name "Fair Trials".

**Trustees**

The directors of the Charity are its trustees for the purposes of charity law (the "Trustees"). The Trustees who have served during this year and since the year end are set out in the legal and administrative information at the front of the Report and Accounts.

Three of the Trustees are also members of the Board of Directors ("Administrateurs") of Fair Trials Europe and two trustees are members of the board of directors for Fair Trials Americas. The Charity's Chief Executive is also a non-voting director on the Boards of Fair Trials Europe and Fair Trials Americas. The Charity's Director of Finance and Operations has been appointed as a non-voting Director on the Board of Fair Trials Europe.

Peter Carter and Conrad Levy retired from the Board in June 2020 and Elizabeth Wilmshurst retired from the Board in January 2021. The Trustees thank Peter, Conrad and Elizabeth for their service to the Charity.

**Selection and appointment of Trustees**

Trustees regularly review the composition of the Board (most recently in January 2021) and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. During the year, new appointments were made following public advertisements. Potential new Trustees are agreed by existing Trustees and are appointed by a resolution of the Board of Trustees. The Trustees appoint the Chief Executive who is responsible for leading Fair Trials and for working with the Trustees to develop and implement Fair Trials' strategic goals.

**Induction and training of Trustees**

Prior to their appointment, new Trustees meet with the Chair and Chief Executive to discuss the role and are provided with key documentation relating to Fair Trials, including the Trustee role description. Following their appointment, new Trustees are briefed by the Chief Executive on the work of Fair Trials and provided with materials, including strategy documents. Additional training needs for Trustees are kept under review to ensure the Board has the necessary knowledge, skills and experience.

**Risk management**

As well as regular review of the risk register by the staff team, the Trustees' risk management strategy comprises a regular review of the principal risks and uncertainties that Fair Trials faces and the establishment of policies, systems and procedures to mitigate risks.

The Trustees have assessed the major risks, in particular those relating to operations and finance, and are satisfied that the systems in place to moderate exposure to risks are sufficient. The principal risks identified are as follows:

- Fundraising and reserves failing to keep pace with Fair Trials' growing operations;
- The loss of data which is key to Fair Trials' work.

The Trustees' response to these is reflected in part in the financial statements for the year. This includes:

- Continuing to grow both restricted and core funding in the year; and
- Maintaining secure hosted IT systems on Microsoft Office 365, supported by an external IT specialist firm.

As discussed below, the Charity has reviewed its risk register in light of the impact of Covid-19 and believes that appropriate systems have been put in place to mitigate risks.

**Related parties**

The Charity considers the Trustees, the Chief Executive and the Director of Finance & Operations to have been the key management personnel of Fair Trials during the year, in charge of directing and controlling, running and operating Fair Trials on a day to day basis. None of the Trustees receive any remuneration or other benefits from their work for Fair Trials. Any conflicts of interest, including those resulting from connections between Trustees and key management and third parties, must be disclosed at the Trustees' meeting and are then noted in a register of conflicts. All potential conflicts

were reviewed by the Trustees and considered to have no practical effect. Related party transactions are referred to in note 16.

**Pay policy**

The pay of all staff is reviewed annually, but changes can also be made outside that process if warranted. Salaries are reviewed and approved by a sub-committee of Trustees. Management provide recommendations for salary increases and an update of banding levels where available for the sub-committee to review. For Key Management Personnel, salaries are reviewed annually with recommendations made by the relevant line manager and, in the case of the Chief Executive, by the Chair of Trustees including a review of personal performance and the overall performance of Fair Trials in meeting its strategic and financial objectives. The last annual salary review for all staff was completed in March 2021, taking effect in April 2021.

**Vision, mission and strategic aims**

Fair Trials reviewed and updated its objects in 2020 which now read as follows:

To promote the sound administration of the law by:

(a) providing or assisting in the provision of legal advice and representation to people who have been charged with or accused of criminal acts and who are in need and who allege that there has been a failure to comply with the due process of law in the country concerned; and
(b) promoting and undertaking measures to monitor, reduce and eliminate failures to comply with the due process of law.

Due process of law means:
(a) The domestic law of the country concerned including international treaty obligations where those obligations give rise to justiciable rights recognised in that country; and

(b) Recognised or customary practices followed in the country concerned.

To promote education in and conduct research into the sound administration of the law making the useful results of such research available to the public.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) and, in particular, the right to a fair trial, by all or any of the following means:

(a) Monitoring abuses of the right to a fair trial;
(b) Providing legal advice and assistance to people who have been charged with or accused of criminal acts;
(c) Obtaining redress for victims of violations of the right to a fair trial;
(d) Educating the public and conducting research in relation to the right to a fair trial;
(e) Providing technical advice to government and others on the right to a fair trial;
(f) Commenting on proposed legislation and intervening in litigation relating to fair trials;
(g) Promoting public support for the right to a fair trial and raising awareness of related issues; and
(h) Conducting international advocacy on fair trials.

Fair Trials' vision is for criminal justice systems underpinned by fair trial rights that:

- Provide a proportionate response to serious social harms, with robust procedures that respect the gravity of criminalisation;
- Respect the humanity of people accused of crimes, with procedures that protect human rights and ensure participation; and

- Hold the power of states' law enforcement machinery to account, with procedures that expose abuse and offer redress.

The right to a fair trial has long been recognised internationally as a fundamental human right. In practice, however, it is routinely abused and the scale and nature of the challenges are growing: states develop swifter ways of imposing convictions; the political emphasis on security has had a corrosive effect on fairness; and the rise of populist governments has resulted in broader threats to the rule of law and post-war human rights framework. Covid-19 and countries' responses to it has also raised significant new challenges for fair trial rights globally. There is, however, also cause for optimism as multinational bodies have started to wake up to the fact that cross-border cooperation to fight crime will not work if rights are not protected; there is growing public recognition of persistent rights abuses, such as police abuse and torture and the over-use of detention; and the Black Lives Matter movement has mobilized millions of people increasing awareness of police abuse against racialized groups and the need to reimagine the role of criminal justice in society.

As a specialist, international not-for-profit organisation, Fair Trials' aim is to strengthen collective, sustained and locally-rooted reform movements across the globe by:

- Examining and exposing global threats to justice (emerging challenges and pervasive problems) and identifying practical, rights-based solutions. It does this through research, reports and media commentary.
- Building effective movements for reform, connecting constituencies for change to share expertise, learning and ideas across borders. It supports national NGOs, lawyers and academics with strategic litigation, policy reform and innovation.
- Advocating for fair trial rights to be respected in the design and implementation of global and regional criminal justice policy.

In addition to identifying and addressing emerging threats and opportunities (as demonstrated by its response to the COVID-19 pandemic in the past year), Fair Trials focuses on advancing specific reform priorities. These currently include:

- Protecting fairness in trial waiver systems and fast-track trials
- Access to the effective assistance of a lawyer in police custody
- Preventing the abuse of INTERPOL wanted person alerts and provide redress for victims of abusive alerts
- Reducing the overuse of pre-trial detention
- Building a movement of lawyers/NGOs to strengthen effective criminal defence in Latin America

Discrimination, and in particular discrimination against racialised and ethnic groups, is one of the most serious and evident challenges created and exacerbated by criminal justice systems globally. Fair Trials works to tackle discrimination and disparities across all areas of its work.

On an ongoing basis, the Board of Trustees reviews Fair Trials' strategy, the success of its key activities in achieving its objectives and the public benefits that these activities have delivered. In January 2021 the Trustees of the Charity, Fair Trials Europe and Fair Trials Americas came together to review the strategy. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing Fair Trials' aims and activities.

**How Fair Trials' activities deliver a public benefit**

Fair Trials' activities are consistent with its strategic aims, focus on delivering its mission and are for the public benefit. Key activities undertaken by Fair Trials' during the reporting period, and the public benefit achieved, are outlined below.

**A) Protecting fairness in trial waiver systems and fast-track trials**

Fair Trials continued its worked to raise awareness of the global spread of plea bargaining and the threats this can pose to fairness, justice and equality. It also helped local criminal justice reformers advocate for safeguards in plea bargaining practices.

- In the US, Fair Trials continued its work with the American Bar Association (ABA) to draft plea bargaining policy, chairing a sub-committee on pre-trial procedural rights . It also continued its work with US non-profit (Fair & Just Prosecution) to develop model policy for prosecutors to guide their use of plea bargaining.
- In England and Wales, Fair Trials highlighted the injustice of fast-track criminalisation (through the Single Justice Procedure) and the growing pressure on remand prisoners to plead guilty due to trial delays and prison lock-downs. These threats to justice were exacerbated by government responses to the Covid-19 pandemic.
- In the European Union, Fair Trials increased awareness of the growing use of trial waivers and fast-track criminalisation, which is under-examined in the region (evidenced by high levels of attendance at online events on the processing of petty offences). It also continued work to expose the impact of plea bargaining on defence rights, with partners in Cyprus (KISA), Hungary (Hungarian Helsinki Committee), Italy (Antigone), Slovenia (Mirovni Institute) and Albania (Res Publica).

**B) Every arrested person has access to the effective assistance of a lawyer in police custody**

Fair Trials continued its work to advocate for suspects' in police custody to be given prompt access to effective legal assistance:

- In the US, Fair Trials produced briefings, hosted online events, secured media coverage and engaged directly with non-profits, policy-makers and public defender offices to advocate for the creation of station house counsel schemes. This resulted in a partnership with the Urban Institute and NORC (University of Chicago) to assess the system-wide impact of access to counsel in police custody and to build a national network to advance station house counsel.
- In England and Wales, Fair Trials partnered with Transform Justice and the National Appropriate Adults Network to expose the impact of the widespread move to remote legal advice in the police station during the pandemic. It also surveyed lawyers as part of a new experimental research project, led by the University of Northumbria, to explore the impact of remote, instead of in-person, legal advice in the police station. Fair Trials welcomed the return to in person advice for children and vulnerable adults in May 2021.
- In the European Union, Fair Trials continued to advance effective implementation of the EU legal right to a lawyer in the police station. It intervened in a case before the European Court of Human Rights; produced expert legal briefs and a hosted event on the requirement for legal advice to be provided in person. It also engaged in partnership projects, including: with Hungarian Helsinki Committee, on work to ensure people are effectively informed of their rights at the point of arrest; with the Ludwig Boltzmann Institute, to identify practical ways to strengthen procedural rights in police custody, including access to a lawyer.

## C) Prevent the abuse of INTERPOL wanted person alerts and provide redress for victims of abusive alerts

Fair Trials continued its campaign for reform of INTERPOL (the world's largest international policing organisation) to prevent its "wanted person" alerts being misused to harass human rights activists, journalists and refugees. It continued to assist in cases of individuals subjected to politically-motivated INTERPOL alerts, contributing to the deletion of a number of unwarranted alerts. With pro bono support from Arnold & Porter, Fair Trials also filed an amicus brief in a US 8th Circuit Court, relating to reliance on Red Notices in immigration decisions. The Court agreed with Fair Trials' position that Red Notices cannot, on their own, be a legitimate basis for establishing that a serious crime had been committed abroad.

## D) Reduce the overuse of pretrial detention

Globally, there are close to three million people held in pre-trial detention and, in Europe, pre-trial detainees make up a third or more of the prison population in many countries:

- In the EU, Fair Trials' work on the violence faced by pre-trial detainees and the lack of access to justice influenced the European Commission's new Victims' Strategy for 2020-2025 which, for the first time, identified the need to address the vulnerability of detainees as a priority. Thanks to Fair Trials' advocacy, the European Parliament renewed its calls for EU standards on pre-trial detention. Fair Trials' also undertook research to demonstrate the link between the overuse of pretrial detention and the nationality/birthplace of the suspect.
- In England & Wales, Fair Trials monitored the impact of trials delays on pre-trial detention, uncovering new data on the numbers of people held beyond the custody time limit. This generated considerable engagement in the UK Parliament and media. Fair Trials also gathered testimony from people in pre-trial detention and welcomed the confirmation, in June 2021, that the extension of custody time limits in response to the pandemic would not be renewed.
- In Latin America, Fair Trials continued to engage with other NGOs in the region on the impact of Covid-19 on pretrial detention rates and on the effective prevention of torture. It worked to raise awareness of the threats posed by moves to remote pre-trial detention hearings, supporting Brazilian NGO (IDDD) in resisting legislation that would have authorised these hearings to be held remotely. Fair Trials also successfully advocated for a thematic hearing to be held on the topic by the Inter-American Commission on Human Rights.

## E) Build a movement of lawyers/NGOs to strengthen effective criminal defence in Latin America

In June 2019, Fair Trials launched a new project with Mexican NGO (IJPP, Instituto de Justicia Procesal Penal) to build the capacity of Mexican defence lawyers to challenge the admission of torture evidence in criminal cases (Red de Defensores/as Democraticos/as en Mexico (**REDD**)). During the year it produced a number of toolkits for lawyers and arranged several online events and trainings for NGOs, public defenders and private lawyers from across Mexico. This project was completed in early 2021, culminating in the launch of a 30-minute animated film, but REDD has continued to operate. Fair Trials is increasingly recognised as a useful ally, with NGOs from across the region (Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, México, Venezuela) attending roundtables convened by Fair Trials and approaching it to discuss collaboration and to draw on its expertise.

**Other areas of work in 2020/21**

Roma Rights and Criminal Justice

Fair Trials completed its partnership project on tackling discrimination against Roma in criminal justice systems with Hungarian Helsinki Committee, Rights International Spain, APADOR-CH (Romania) and Bulgarian Helsinki Committee. The research exposed a shocking prevalence of discrimination against Roma by the police, prosecutors, judges, and defence lawyers. Fair Trials and partners highlighted the findings in reports, well-attended online events and in a short animated film. Fair Trials is now focusing its efforts on collaboration with the European Roma Rights Centre (which it helped to secure funding for work on the over-criminalisation of Roma) and has been developing a plan to increase its effectiveness (and that of its networks) in fighting systemic discrimination in criminal justice systems across Europe.

Artificial intelligence and criminal justice

Fair Trials work on the use of artificial intelligence in criminal justice systems (primarily in Europe) accelerated in the past year. It worked to influence EU standards which will shape domestic laws across the EU - most domestic legal systems don't have robust legal frameworks to regulate the use of AI. This included numerous meetings with MEPs from across the political spectrum; senior Commission officials and the Fundamental Rights Agency; the production and dissemination of detailed briefings and case studies; and the coordination of a series of online webinars.

Western Balkans

Fair Trials completed projects in Albania and Kosovo, using EU procedural rights laws to promote the right to a fair trial and, in Albania's case, to facilitate its process of joining the EU. These projects led to the formation of engaged national groups of lawyers and CSOs, some of whom have joined Fair Trials' European network. The research carried out in these countries also helped to highlight systemic challenges in criminal justice systems that need to be addressed.

Investigative Interviewing

Fair Trials continued its work on the Steering Committee for a Universal Protocol on Investigative Interviewing, led by former UN Special Rapporteur on Torture Juan Mendez. The Protocol is due to go before the United Nations later in 2021 and sets out how torture is used during interrogations around the world, recommending the adoption of alternative, humane techniques.

**Plans for future periods**

Many of the activities outlined above will require sustained work in 2021/22 and beyond but key plans for the year ahead, include:

- Continued work to refine the advocacy goals outlined above, with a focus on sharing tactical expertise across offices, honing activities in light of changes in the outside world and learnings on which activities have been most (and least) effective.
- Addressing the threats posed by reliance on big data and algorithms in criminal justice, with a focus on Europe where it will advocate for robust protections under new EU laws.
- Following the recent expansion of Fair Trials' investment in communications (which is crucial to achieving impact), implementing its ambitious communications strategy.

- Focus on strengthening collective, sustained and locally-rooted reform movements for reform in the regions in which Fair Trials operates, including by:
    - Changing the focus and membership of its European network to increase its role in regional and national advocacy and its capacity to address discrimination;
    - In Latin America, continuing to work with lawyers and NGOs to increase work at the intersection of procedural rights, torture prevention and pre-trial detention;
    - In England & Wales, developing new partnerships with academic institutions and non-profits, focused on legal assistance in the police station, reducing the use of remand and increasing fairness in guilty pleas; and
    - In the US, continuing to expand its strategic partnerships to advance advocacy for fairness in plea bargaining and station house counsel.

**The impact of Covid-19**

***Impact on Fair Trials' mission***

Covid-19 has been a gamechanger globally for criminal justice. States' responses to the pandemic increased the risk of torture and coercion by law enforcement, including due to new (poorly-defined) police powers and offences and the threat of imprisonment in places with high infection rates and poor healthcare. Effective independent oversight was also weakened, including through the removal of custody hearings or the move to remote hearings. Court closures are also causing trial delays; increasing periods on remand; exerting extra pressure on suspects to plead guilty; and resulting in a rush to remote court hearings and remote communication with lawyers.

Early in the crisis, Fair Trials recognised that it needed to respond. It knew from its global networks that similar changes were taking place all over the world and quickly identified the need to monitor these changes, share best practices on how to overcome the many challenges Covid-19 had thrown up, and support collective advocacy in response at a national, regional and international level. Between March and October 2020, Fair Trials published over 745 updates and 32 analytical pieces, documenting many of the challenges posed by the pandemic to criminal justice systems, and providing practical guidance and support to lawyers and NGOs across the globe. Fair Trials did not approach this work through the prism of its pre-existing reform priorities (discussed above) but, in practice, there were considerable synergies. This work is therefore feeding into long-term partnership advocacy with lawyers and NGOs globally.

The project has been referenced in a number of statements by regional and international organisations and Fair Trials has presented as experts in various webinars on the topic for national and international audiences (including those organised by the UN, OSCE and the CEELI institute). Its guide on remote justice, for example, was translated into numerous languages by NGOs and Bar Associations, who are now using it for advocacy in their jurisdictions. The EU Commissioner for Justice, Didier Reynders, remarked: "I fully agree that the fair trial rights of suspects must be ensured also in times of crisis, and the recommendations Fair Trials formulate provide a welcome contribution to the discussion."

***Operational impact***

An operational policy was developed in response to Covid-19 in early March 2020 and is being reviewed on a regular basis. Fair Trials' three offices (in London, Brussels and Washington DC) have remained closed but offices will reopen when it is safe to do so. Thanks to an overhaul of Fair Trials' IT infrastructure in 2018/19, staff and volunteers have been able to work remotely during the pandemic. Working arrangements have been adapted to accommodate the impact of the pandemic

on staff including targeted use of the UK Government Coronavirus Job Retention Scheme (CJRS). Considerable recruitment has taken place since the start of the pandemic. Mechanisms have been developed to support effective on-boarding of new staff and effective ongoing team working (with collaboration across offices having improved considerably during remote working).

No in-person meetings or international travel (normally a significant feature of Fair Trials' work) has taken place since March 2020. Having invested in new videoconferencing software, it has however been possible to hold meetings remotely, which has in some cases increased attendance and engagement. Fair Trials has also used a variety of means of communication to maintain contact with members of its networks during the crisis and has seen an increase in engagement as a result of its work to respond to the impact of Covid-19 on criminal justice systems.

***Financial impact***

As last year, Covid-19 did not have a significant impact on the finances of the Charity during the reporting period. The Trustees' have considered the financial implications of the pandemic on the outlook for the year ahead and consider that the likely impact remains limited given the level of cash held, unrestricted reserves and expected funding, including long term commitments from major donors. The Charity is also assessing, on an ongoing basis, the impact of the pandemic on its activities and costs as well as on income generation including, as far as possible, the financial outlook beyond April 2022. Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the Charity, the Trustees have concluded that, at the time of signing this report, there is no material uncertainty. The Charity continues to keep the impact of currency fluctuations under review and continues to hold cash in the three key currencies (GBP, the Euro and the US$) in line with its expectations as to the currencies in which future expenditure will be incurred. Fair Trials does not have investments, other than cash, or defined benefit pension schemes.

**Financial review**

<u>Income</u>

Fair Trials' enhanced level of activity in pursuit of its objectives is reflected in the financial statements. Incoming resources increased from £1,309,126 in 2019/20 to £1,377,766 (5%) this year. Fair Trials reports income of £725,564 (2019/20: £671,757) for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £652,202 (2019/20: £637,369) of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including governmental funders (£430,839 in 2020/21: £498,726 in 2019/20), mainly the European Commission; and the Open Society Foundations (£121,338 in 2020/21: £41,747 in 2019/20). Fair Trials also received support from the Clifford Chance, Freshfields, The Swedish Postcode Lottery and The European Roma Rights Centre towards specific project activities.

In 2020/21 Fair Trials received large core grants from the Oak Foundation (£240,000: 2019/20 - £240,000), the Open Society Foundations (£197,109: 2019/20 - £203,366) and Sigrid Rausing Trust (£75,000: 2019/20 - £75,000) to support its core activities. The majority of the remainder of Fair Trials' unrestricted income comes from other trust grants, donations from law firms and individual donations. Further details can be found in note 2.

The Trustees are very grateful to all of Fair Trials' donors for their ongoing support and confidence in Fair Trials' work.

## Expenditure

The increase in the level of charitable activity necessitated an increased level of expenditure. Expenditure increased from £1,291,989 in 2019/20 to £1,329,475 this year, an increase of 3%. Fair Trials therefore made a surplus in the period of £48,291 (2019/20 surplus £17,137) which has been added to its reserves. At 31 March 2021, Fair Trials' fund balance stood at £286,882 (2019/20: £238,592).

The additional costs relate to higher staff associated with growth in activities globally, and investment in the communications team. Expenditure on charitable activities for Fair Trials Europe reduced from £666,557 in 2019/20 to £575,028, a decrease of 14%, because of a reduction in travel and face to face meeting costs, part-funded by the EU, due to COVID-19 restrictions. Costs of charitable activities for Fair Trials Americas decreased to £183,099 (2019/20: £194,916) partly for the same reasons but also because of a weaker dollar to GBP exchange rate. The Charity's own charitable expenditure increased from £315,911 in 2019/20 to £458,977, an increase of 45% mainly because of additional investment in communications including staff but also activities undertaken to increase the awareness of the impact of Covid 19 on criminal justice systems, and other key global advocacy topics.

## Fair Trials Europe

During the year, as well as direct grants to Fair Trials Europe, the Charity supplied a grant of €165,000 to support Fair Trials Europe in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12. The majority of Fair Trials Europe's income in the year came from EU grants, mainly from The European Commission, together with the grant from the Charity.

## Fair Trials Americas

In the financial year 2020/21 the Charity supplied grants of $90,000 to support Fair Trials Americas in meeting Fair Trials' charitable aims. This intra-group transaction is included in the Charity's financial statements. There are no intra-group amounts owing between the Charity and Fair Trials Americas at the year end.

## Reserves Policy

The Trustees have examined the requirement to maintain free reserves and have concluded that Fair Trials globally should seek to maintain unrestricted reserves which approximate to between 4 and 6 months' core operating expenditure, to include permanent staff and office costs for Fair Trials but excluding discrete project costs. The trustees have also considered the impacts of the Covid-19 pandemic on the charity and its finances as discussed above. For the year ahead, core expenditure was budgeted at approximately £753,000 and the target therefore a range from £251,000 - £376,500. The Trustees consider that this level of reserves is appropriate to ensure the continued ability of Fair Trials to meet its charitable objectives and to limit the risk of disruption to its activities in the event of a downturn in income or an unexpected need for additional expenditure. The Trustees review this policy annually.

Fair Trials' unrestricted fund balance at 31 March 2021 of £286,882 (2019/20: £238,592) was within the required range. The Trustees have agreed that, in order to expand the reach of the vital work that Fair Trials is undertaking, reserves towards the lower end of the range are acceptable for this year and next.

## Fundraising

The Charity's fundraising strategy is guided by three principles:

- Diversification within and across income streams;
- Balancing short and long-term development needs; and
- Implementing improved systems and working practices to improve efficiency.

The Charity carries out all fundraising through its internal teams and does not employ external or commercial firms, either professional fundraisers or commercial participators. Two employees are dedicated to fundraising and managed through normal staff management practices, including regular monitoring of work and performance. The vast majority of the Charity's funds are provided by governmental funders, trusts and foundations and law firms. The main interactions are with managers in those organisations who will be contacted in the course of a regular professional relationship, by introduction from a third party with consent or by accessing publicly available sources such as the funder website.

Donations from private individuals are a small part of the Charity's income and are generally unsolicited and are received because the person acquires knowledge of the Charity's activities. The Fair Trials website contains a facility for donations to be made. Where fundraising requests are made, they will only be made to people on Fair Trials' mailing list, all of whom have specifically given consent for the Charity to communicate with them under guidelines set down by The General Data Protection Regulation and the Fundraising Regulator. Fair Trials does not solicit donations or payment from individuals to whom support is provided.

Fair Trials has a safeguarding policy in place and is committed to protecting people who come into contact with the charity.

The Charity is not subject to any undertaking to be bound by any voluntary scheme for regulating fundraising or any voluntary standard of fundraising in respect of its activities.

No complaints have been received in respect of the Charity's fundraising activities during the financial year.

## Trustees' responsibilities statement

The Trustees (who are also directors of Fair Trials International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the group and of their incoming resources and application of resources, including the income and expenditure, of the Charity and the group 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 Statement of Recommended Practice (SORP) (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group 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 Charity and the group 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 Charity and the group 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; and
- 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 Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Preparation of the report**

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 28th September 2021 and signed on its behalf by:

Trustee: .....

Eric Kolodner

## Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 charitable 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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' 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 Directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Enquiries made of the component auditors of the subsidiary, Fair Trials Europe.

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 for the audit of the financial statements is located 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 this report**

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

**Sudhir Singh FCA**
(Senior Statutory Auditor)
For and behalf of MHA MacIntyre Hudson,
Statutory Auditors
London, United Kingdom

Date: 19 October 2021

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

**(incorporating Income and Expenditure Account & Statement of Total Realised Gains and Losses)**
**For the year ended 31 March 2021**

| | Note | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | *Total Funds 2020 £* |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 2 | **652,202** | **99,018** | **751,220** | *728,913* |
| Charitable activities: | 4 | | | | |
| Fair Trials International | | **-** | **226,137** | **226,137** | *132,900* |
| Fair Trials Europe | | **-** | **338,862** | **338,862** | *407,086* |
| Fair Trials Americas | | **-** | **61,547** | **61,547** | *40,227* |
| **TOTAL INCOMING RESOURCES** | | **652,202** | **725,564** | **1,377,766** | *1,309,126* |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | | **112,371** | **-** | **112,371** | *114,605* |
| Charitable activities: | | | | | |
| Fair Trials International | | **172,379** | **286,598** | **458,977** | *315,911* |
| Fair Trials Europe | | **236,166** | **338,862** | **575,028** | *666,557* |
| Fair Trials Americas | | **82,995** | **100,104** | **183,099** | *194,916* |
| **TOTAL EXPENDITURE** | 5 | **603,911** | **725,564** | **1,329,475** | *1,291,989* |
| **NET INCOME** | | **48,291** | - | **48,291** | *17,137* |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | 13 | ***238,591*** | **-** | ***238,591*** | *221,455* |
| **TOTAL FUNDS CARRIED FORWARD** | 13 | **£ 286,882** | **£ -** | **£ 286,882** | *£ 238,592* |

All income and expenditure derive from continuing activities

The annexed notes form part of these financial statements

FAIR TRIALS INTERNATIONAL (company limited by guarantee)

## BALANCE SHEETS (COMPANY NUMBER: 07135273)

**As at 31 March 2021**

| | Notes | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 10 | **11,194** | **26,678** | *5,846* | *14,884* |
| | | **11,194** | **26,678** | *5,846* | *14,884* |
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | **82,300** | **126,677** | *97,413* | *122,107* |
| Cash at bank and in hand | | **621,327** | **1,124,246** | *589,271* | *1,022,397* |
| | | **703,627** | **1,250,923** | *686,684* | *1,144,504* |
| **CREDITORS: amounts falling due within one year** | 12 | **(510,160)** | **(990,719)** | (539,076) | (920,796) |
| **NET CURRENT ASSETS** | | **193,467** | **260,204** | *147,608* | *223,708* |
| **NET ASSETS** | | **£ 204,661** | **£ 286,882** | £ 153,454 | £ 238,592 |
| **FUNDS** | | | | | |
| Unrestricted funds: | | | | | |
| Subsidiary companies | 13 | **-** | **82,221** | - | *85,138* |
| General fund | 13 | **204,661** | **204,661** | *153,454* | *153,454* |
| | | **204,661** | **286,882** | *153,454* | *238,592* |
| **TOTAL FUNDS** | | **£ 204,661** | **£ 286,882** | £ *153,454* | £ *238,592* |

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 28th September 2021 and signed on their behalf by:

ERIC KOLODNER (CHAIR)

The annexed notes form part of these financial statements

FAIR TRIALS INTERNATIONAL (company limited by guarantee)

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2021

| | Notes | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|---|
| **Cash flow from operating activities** | 15 | **43,922** | **122,842** | *153,685* | *297,199* |
| **Net cash flow from operating activities** | | **43,922** | **122,842** | *153,685* | *297,199* |
| **Cash flow from investing activities** | | | | | |
| Payments to acquire tangible fixed assets | 10 | **(10,102)** | **(20,993)** | *(2,891)* | *(5,987)* |
| **Net cash flow from investing activities** | | **(10,102)** | **(20,993)** | *(2,891)* | *(5,987)* |
| **Net cash flow from financing activities** | | **-** | **-** | *-* | *-* |
| **Net increase / (decrease) in cash and cash equivalents** | | **33,820** | **101,849** | *150,794* | *291,212* |
| **Cash and cash equivalents at 1st April** | | **589,271** | **1,022,397** | *438,477* | *731,185* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **£ 623,091** | **£ 1,124,246** | *589,271* | *1,022,397* |
| **Cash and cash equivalents consists of:** | | | | | |
| Cash at bank and in hand | | **£ 623,091** | **£ 1,124,246** | *589,271* | *1,022,397* |
| **CASH AND CASH EQUIVALENTS AT 31 MARCH** | | **£ 623,091** | **£ 1,124,246** | *589,271* | *1,022,397* |

The Charity and the Group do not have net debt as at 31 March 2021 (2019/20 - Nil)

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

## 1. Summary of significant accounting principles

### *General information and basis of preparation*

Fair Trials International ("the Charity") is a private company limited by guarantee registered in England and Wales. The members of the company are its trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed on page 4.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *Going Concern*

Fair Trials grew its income base and activities and increased its cash balances during the course of the year. Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the charity, including expected funding and long term commitments from major funders, the trustees have concluded that, at the time of signing this report, there is no material uncertainty. As such the Trustees consider that the financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity, and rounded to the nearest pound.

### *Group financial statements*

These financial statements consolidate the results of the Charity and its wholly-controlled subsidiaries, Fair Trials Europe and Fair Trials Americas, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

### *Fund accounting*

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### *Income recognition*

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met if the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Contributions from the UK Government Coronavirus Job Retention Scheme have been recognised on receipt.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes staff time and associated support costs of fundraising activities;
- Expenditure on charitable activities includes the direct meetings, communications, travel and staff costs of our activities and associated support costs.
- Other expenditure represents those items not falling into the categories above.
- Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

***Support costs allocation***

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the proportion of direct staff time attributable to each category.

Fundraising costs are those incurred in seeking voluntary contributions.

The analysis of these costs is included in notes 5 and 6.

***Tangible fixed assets***

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

| | |
|---|---|
| Fixtures, fittings & equipment | 25% per annum |
| Office improvements | 20% per annum |

***Debtors and creditors receivable / payable within one year***

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make a payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:
Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.
Cash at bank – is classified as a basic financial instrument and is measured at face value.
Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument. Funds held for partners and funds held for Fair Trials Europe are not financial instruments.

***Concessionary loans***

Concessionary loans include loans between the parent Charity, Fair Trials International, and the subsidiary Foundation, Fair Trials Europe which are interest free and made to advance charitable purposes. The loan is repayable on demand within one year and is measured at cost, less impairment.

***Operating leases***

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

***Foreign Currencies***

Transactions in foreign currencies are recorded at the average rate ruling at the date of the transaction. Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

***Judgements and key sources of estimation uncertainty***

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- Allocation of support costs
- Entitlement to income for certain grant funded projects in progress
- Depreciation of tangible fixed assets
- Useful economic lives of assets

***Employee benefits***

When employees have provided a service to the Charity, salaries and other short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. This includes the cost of annual leave which employees were entitled to but which was not taken during the reporting year.

The Charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.

## 2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ |
|---|---|---|---|
| Trusts and Foundations | **566,944** | **-** | **566,944** |
| Law Firms | **76,385** | **57,693** | **134,078** |
| Donated services | **-** | **39,293** | **39,293** |
| Individual donors | **8,873** | **-** | **8,873** |
| UK Government - CJRS | **-** | **2,032** | **2,032** |
| | **£ 652,202** | **£ 99,018** | **£ 751,220** |
| | 2020 £ | 2020 £ | 2020 £ |
| Trusts and Foundations | 609,161 | - | 609,161 |
| Law Firms | 20,631 | 84,790 | 105,421 |
| Donated services | - | 6,754 | 6,754 |
| Individual donors | 7,577 | - | 7,577 |
| | £ 637,369 | £ 91,544 | £ 728,913 |

Income from donations and legacies was £751,220 (2019/20 £728,913) of which £652,202 was unrestricted (2019/20: £637,369) and £99,018 was restricted (2019/20: £91,544).

Details of donated services are given in note 3.

| Grants from trusts and foundations : | 2021 Unrestricted £ | 2021 Restricted £ | 2020 Unrestricted £ | 2020 Restricted £ |
|---|---|---|---|---|
| Bromley Trust | **15,000** | **-** | 15,000 | - |
| Constance Fairness Foundation | **-** | **-** | 7,500 | - |
| Colucci Foundation | **3,847** | **-** | 5,884 | - |
| Elizabeth Frankland Moore and Star Foundation | **-** | **-** | 5,000 | - |
| Evan Cornish Foundation | **-** | **-** | 10,000 | - |
| Highway One Trust | **15,000** | **-** | 10,000 | - |
| Law Society | **-** | **-** | 5,000 | - |
| Oak Foundation | **240,000** | **-** | 240,000 | - |
| Open Society Foundations | **197,109** | **-** | 203,366 | - |
| Sigrid Rausing Trust | **75,000** | **-** | 75,000 | - |
| Souter Charitable Trust | **3,000** | **-** | 1,000 | - |
| Tanner Trust | **-** | **-** | 3,000 | - |
| The 3 Ts Charitable Trust | **10,000** | **-** | 10,000 | - |
| Other trusts & foundations | **7,988** | **-** | 18,411 | - |
| | **£ 566,944** | **£ -** | £ 609,161 | £ - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

| Donations from law firms: | 2021 Unrestricted £ | 2021 Restricted £ | 2020 Unrestricted £ | 2020 Restricted £ |
|---|---|---|---|---|
| Allen & Overy | 10,000 | - | 10,000 | - |
| Barret Translations | 135 | - | 131 | - |
| BCL Solicitors | 5,000 | - | 5,000 | - |
| Clifford Chance | - | 50,000 | - | 50,000 |
| Freshfields | 20,000 | - | - | 20,000 |
| Hogan Lovell | - | - | 5,000 | - |
| Kingsley Napley | - | - | 500 | - |
| Peters & Peters | 41,250 | - | - | 13,750 |
| Sutovic & Hartigan | - | - | - | 1,040 |
| Arnold & Porter | - | 7,693 | - | - |
| | £ 76,385 | £ 57,693 | £ 20,631 | £ 84,790 |

The Charity is very grateful to all those who have donated this year including the B&P Glasser Charitable Trust, Diana Parker, John and Charlotte Chambers, the Korman Trust, the Oakdale Trust, the Sir John Sumners Trust and all those listed above.

## 3. DONATED SERVICES

Donated Services during the year are formed of;

Professional legal services: Time donated by legal experts and secondees from law firms, while working for the Charity.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds 2021 | Restricted Funds 2021 | Total Funds 2021 |
|---|---|---|---|
| | £ | £ | £ |
| EU grants | - | 430,839 | 430,839 |
| Open Society Foundations | - | 121,338 | 121,338 |
| Koch Foundation | - | 61,548 | 61,548 |
| The European Roma Rights Centre | - | 8,826 | 8,826 |
| Role UK | - | 3,995 | 3,995 |
| | £ Nil | £ 626,546 | £ 626,546 |

| | 2020 | 2020 | 2020 |
|---|---|---|---|
| | £ | £ | £ |
| EU grants | - | 498,726 | 498,726 |
| Open Society Foundations | - | 41,757 | 41,757 |
| Legal Education Foundation | - | 15,117 | 15,117 |
| Harvard College | - | 19,201 | 19,201 |
| Equality and Human Rights Commission | - | 4,000 | 4,000 |
| American Bar Association | - | 1,412 | 1,412 |
| | £ - | £ 580,213 | £ 580,213 |

Within EU grants £380,245 (2019/20: £423,236) of government grants were received from the European Commission, £Nil (2019/20: £24,589) from the German Government, £3,300 (2019/20: £6,617) from the State of Netherlands and £43,873 (2019/20: £41,394) from the Swedish Postcode Foundation to fund Fair Trial's charitable activities. There were no contingencies or unfulfilled conditions relating to this funding.

## 5. RESOURCES EXPENDED

| | Direct Staff Costs 2021 | activites under-taken directly 2021 | Support costs 2021 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fair Trials International | **260,362** | **98,015** | **100,600** | **458,977** |
| Fair Trials Americas | **124,944** | **-** | **58,155** | **183,099** |
| Fair Trials Europe | **384,670** | **17,596** | **172,762** | **575,028** |
| Total charitable expenditure | **769,976** | **115,611** | **331,517** | **1,217,104** |
| Costs of raising funds | **85,708** | **-** | **26,663** | **112,371** |
| Support costs | **108,661** | **249,519** | **(358,180)** | **-** |
| | **£ 964,345** | **£ 365,130** | **£ -** | **£ 1,329,475** |
| | 2020 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ |
| Fair Trials International | 185,945 | 51,434 | 78,532 | 315,911 |
| Fair Trials Americas | 119,448 | 20,043 | 55,425 | 194,916 |
| Fair Trials Europe | 341,872 | 147,969 | 176,716 | 666,557 |
| Total charitable expenditure | 647,265 | 219,446 | 310,673 | 1,177,384 |
| Costs of raising funds | 89,556 | 396 | 24,653 | 114,605 |
| Support costs | 114,918 | 220,408 | (335,326) | - |
| | £ 851,739 | £ 440,250 | £ - | £ 1,291,989 |

Resources expended include:

| | 2021 | *2020* |
|---|---|---|
| | £ | *£* |
| Auditors' remuneration: | | |
| Charity | **15,500** | *15,120* |
| Subsidiary | **3,943** | *3,535* |
| Depreciation on owned assets | **9,400** | *10,042* |
| | **£ 28,843** | *£ 28,697* |

Expenditure on charitable activities was £1,217,104 (2019/20: £1,177,384), of which £725,564 was restricted (2019/20: £671,757) and £491,540 was unrestricted (2019/20: £505,627). The costs of raising funds was £112,371 (2019/20: £114,605) all of which was unrestricted (2019/20 all unrestricted).

## 6. SUPPORT AND GOVERNANCE COSTS

| | General Support 2021 £ | Governance 2021 £ | Total 2021 £ |
|---|---|---|---|
| Support staff costs | 104,157 | 4,504 | 108,661 |
| Depreciation | 9,400 | - | 9,400 |
| Office, administration and other support costs | 220,676 | - | 220,676 |
| Audit fees | | | |
| Charity | - | 15,500 | 15,500 |
| Subsidiary | - | 3,943 | 3,943 |
| Other governance costs | - | - | - |
| | £ 334,233 | £ 23,947 | £ 358,180 |

| | 2020 £ | 2020 £ | 2020 £ |
|---|---|---|---|
| Support staff costs | 110,545 | 4,373 | 114,918 |
| Depreciation | 10,042 | - | 10,042 |
| Office, administration and other support costs | 186,112 | - | 186,112 |
| Audit fees | | | |
| Charity | - | 15,120 | 15,120 |
| Subsidiary | - | 3,535 | 3,535 |
| Other governance costs | - | 5,599 | 5,599 |
| | £ 306,699 | £ 28,627 | £ 335,326 |

## 7. STAFF COSTS AND NUMBERS

| | 2021 £ | 2020 £ |
|---|---|---|
| Wages and salaries | 772,541 | 711,748 |
| Social security costs | 109,010 | 108,695 |
| Pension costs | 19,637 | 19,834 |
| Other staff costs | 63,157 | 11,462 |
| | £ 964,345 | £ 851,739 |

Staff costs for 2020/21 include termination benefits totalling £10,651 (2019/20: £20,373). This includes payments in lieu of notice and redundancy and £1,789 (2019/20: £2,000) of non-contractual payments made under the authority of the trustees when considered to be in Fair Trial's best interests. Total termination benefits include wages and salaries of £8,498 (2019/20 : £17,358) and social security costs of £2,153 (2019/20 £3,025).

The full time equivalent number of group employees during the year was as follows.

| | 2021 Number | 2020 Number |
|---|---|---|
| Costs of raising funds | 1.7 | 1.6 |
| Charitable activities: Fair Trials International | 4.6 | 3.2 |
| Charitable activities: Fair Trials Europe | 6.0 | 6.3 |
| Charitable activities: Fair Trials Americas | 2.2 | 2.0 |
| Support | 2.2 | 2.3 |
| | 16.7 | 15.4 |

The average monthly number of group employees during the year was as follows:

| | 2021 Number | 2020 Number |
|---|---|---|
| Costs of raising funds | 1.7 | 1.6 |
| Charitable activities: Fair Trials International | 4.6 | 3.3 |
| Charitable activities: Fair Trials Europe | 6.1 | 6.3 |
| Charitable activities: Fair Trials Americas | 2.3 | 2.0 |
| Support | 2.2 | 2.6 |
| | 16.9 | 15.8 |

The employment benefits of higher paid staff were as follows:

| | 2021 | 2020 |
|---|---|---|
| Number of employees who received £60,001 - £70,000: | 2 | 2 |
| Number of employees who received £70,001 - £80,000: | - | 1 |
| Number of employees who received £80,001 - £90,000: | 1 | - |

## 8. SUBSIDIARY AND RELATED FOUNDATIONS

In May 2014 the Charity founded Fair Trials Europe, a public foundation registered in Belgium. Fair Trials Europe has an independent Board of Directors a majority of which are Trustees of the Charity. Financing arrangements and the power to cast the majority of votes at meetings of the Board are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements.

Fair Trials Europe coordinates Fair Trials' European Network (the Legal Experts Advisory Panel 'LEAP') and other European projects. Relevant financial information is as follows:

| | 2021 £ | 2020 £ |
|---|---|---|
| Income | 486,459 | 572,769 |
| Expenditure | (481,987) | (568,967) |
| | 4,472 | 3,802 |

| | | | | |
|---|---|---|---|---|
| Fixed assets | | **15,483** | | *9,037* |
| Current assets | | **581,722** | | *593,916* |
| Liabilities | | **(537,941)** | | *(548,161)* |
| | **£** | **59,264** | *£* | *54,792* |
| General funds | **£** | **59,264** | *£* | *54,792* |

At the year end there was a balance of £142,573 owing by the Charity to Fair Trials Europe (2019/20 £160,716 owing by the Charity to Fair Trials Europe). The outstanding balance will be settled during 2021/22.

In April 2017 the Charity founded Fair Trials Americas, a public charity registered in the USA in the District of Columbia. The charity's Internal Revenue Code Section 501 (c) 3 status was approved in February 2018. Fair Trials Americas has an independent Board of Directors that includes certain Trustees of the Charity. The corporation has no members and is managed by its board of directors the majority of which during the financial year were also directors of the Charity. For the year ended 31 March 2021, a single global CEO, financing arrangements, control over key operating and financial decisions and the concurrent purposes of the charities, are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements. Relevant financial information is as follows:

| | **2021** | *2020* |
|---|---|---|
| | **£** | **£** |
| Income | **144,425** | *167,416* |
| Expenditure | **(151,810)** | *(147,986)* |
| | **(7,385)** | *19,430* |
| Current assets | **108,471** | *34,336* |
| Liabilities | **(85,514)** | *(3,994)* |
| | **£ 22,957** | *£ 30,342* |
| General funds | **£ 22,957** | *£ 30,342* |

The Charity provided grants to Fair Trials Americas during the year totalling £69,179 (2019/20: £117,371). No balances were outstanding at the end of the financial year (2019/20: £Nil)

The income of the Charity in the year was £922,332 (2019/20: £845,494) and its expenditure including grant giving was £871,125 (2019/20: £851,689). A surplus of £51,207 was made in the year (2019/20: deficit £6,100)

## 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity's trustees neither received nor waived any remuneration from Fair Trials during the year (2019/20: £Nil)

The total amount of employee benefits received by key management personnel is £150,569 (2019/20: £146,162). The charity considers its key management personnel comprise the Trustees, Chief Executive and the Director of Finance and Operations.

There was no interest-free travel loan in the 2020/21 financial year for key management personnel (2019/20: £4,440 to 1 key management personnel). The amounts outstanding at the year end amounted to £Nil (2019/20: £3,475).

Reimbursment of expenses to trustees or paid on their behalf in the year totalled Nil (2019/20: £494 for one trustee).

## 10. TANGIBLE FIXED ASSETS

**Group**

| | Fixtures, fittings and equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2020 | 68,262 |
| Additions | 20,993 |
| Disposals | - |
| Foreign exchange | 471 |
| At 31 March 2021 | 89,726 |
| **Depreciation** | |
| At 1 April 2020 | 53,378 |
| Charge for the period | 9,400 |
| On disposals | - |
| Foreign exchange | 270 |
| At 31 March 2021 | 63,048 |
| **Net book value** | |
| At 31 March 2021 | £ 26,678 |
| At 31 March 2020 | £ 14,884 |

**Charity**

| | Fixtures, fittings and equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2020 | 43,773 |
| Additions | 10,102 |
| Disposals | - |
| At 31 March 2021 | 53,875 |
| **Depreciation** | |
| At 1 April 2020 | 37,927 |
| Charge for the period | 4,754 |
| On disposals | - |
| At 31 March 2021 | 42,681 |
| **Net book value** | |
| At 31 March 2021 | £ 11,194 |
| At 31 March 2020 | £ 5,846 |

## 11. DEBTORS

| Due within one year | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|
| Accrued Income | 60,000 | 102,649 | *73,622* | *92,591* |
| Prepayments | 12,708 | 16,979 | *12,267* | *16,093* |
| Other debtors | 9,592 | 7,049 | *11,524* | *13,423* |
| | £ 82,300 | £ 126,677 | £ *97,413* | £ *122,107* |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|
| Funds held for partners | 100,166 | 164,172 | *93,016* | *318,692* |
| Trade creditors | 13,990 | 27,723 | *14,619* | *20,799* |
| Deferred Income | 142,958 | 660,233 | *222,860* | *509,983* |
| Funds held for Fair Trials Europe | 142,573 | - | *160,716* | - |
| Accruals and other creditors | 110,473 | 138,591 | *47,865* | *71,322* |
| | £ 510,160 | £ 990,719 | £ *539,076* | £ *920,796* |

Funds held for partners relate to pre-payments on co-beneficiary grant amounts transferred to the Charity's bank account by the funder and still held at the year end. The Charity co-ordinates the projects and is responsible for distributing pre-financing from the funder to the relevant beneficiaries but may not decide how the funds are allocated nor use the funds for its own project activities.

Funds held for Fair Trials Europe are the net funds due to the subsidiary at the year end and contains the following balances;

- A one-off grant of £142,573 awarded by the Charity to Fair Trials Europe in meet its charitable aims (2019/20: £161,491)
- balances owing in the normal course of the charity's activities

| Deferred income | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|
| Balance at 1 April 2020 | 222,860 | 509,983 | *113,130* | *411,917* |
| Amount released to incoming resources | (222,860) | (509,983) | *(113,130)* | *(411,917)* |
| Amount deferred in the year | 142,958 | 660,233 | *222,860* | *509,983* |
| Balance at 31 March 2021 | £ 142,958 | £ 660,233 | £ *222,860* | £ *509,983* |

Deferred income comprises grants received which relate to activities to be completed in future periods.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

## 13. STATEMENT OF FUNDS

| Year ended 31 March 2021 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Open Society Foundations (Information Programme) | - | 42,228 | (42,228) | - | - |
| Open Society Foundations (COVID) | - | 47,708 | (47,708) | - | - |
| Open Society Foundations (Emergency Powers) | - | 31,403 | (31,403) | - | - |
| Clifford Chance | - | 50,000 | (50,000) | - | - |
| The European Roma Rights Centre | - | 8,826 | (8,826) | - | - |
| Role UK | - | 3,995 | (3,995) | - | - |
| UK Government - CJRS | - | 2,032 | (2,032) | | |
| Donated Services | - | 39,293 | (39,293) | | |
| Americas | | | | | |
| The Koch Foundation | - | 61,548 | (61,548) | - | - |
| Arnold & Porter | - | 7,693 | (7,693) | - | - |
| European Union | | | | | |
| Legal Experts Advisory Panel (LEAP) | - | 168,710 | (168,710) | - | - |
| Other donations for LEAP activities | - | 3,421 | (3,421) | - | - |

| | | | | | |
|---|---|---|---|---|---|
| Plain language and letters of rights (AccessJust) | - | 21,338 | (21,338) | - | - |
| Advancing procedural rights in Albania (PR-ALB) | - | 10,588 | (10,588) | - | - |
| Fighting unconscious bias and discrimination (ROMA) | - | 51,960 | (51,960) | - | - |
| Defence Rights in Evidenciary Procedures (DREP) | - | 16,959 | (16,959) | - | - |
| Trial Waiver Systems in Europe (TWSE) | - | 16,790 | (16,790) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 47,576 | (47,576) | - | - |
| European Arrest Warrant Alternatives (EAW-ALT) | - | 38,774 | (38,774) | - | - |
| Judicial Cooperation (JUD-COOP) | - | 5,298 | (5,298) | - | - |
| Equality Data Collection (EQUALITYDATA) | - | 266 | (266) | - | - |
| Strengthening Procedural Rights (PRO-RPC) | - | 971 | (971) | - | - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

| | | | | | |
|---|---|---|---|---|---|
| Strengthening Trust in the European Justice Area (STREAM) | - | 1,014 | (1,014) | - | - |
| State of Netherlands (KOSOVO) | - | 3,300 | (3,300) | - | - |
| Swedish Postcode Lottery | - | 43,873 | (43,873) | - | - |
| | £ - | £ 725,564 | £ (725,564) | £ - | £ - |

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| **SUMMARY OF FUNDS** | | | | | |
| Subsidiary foundations | 85,137 | 222,781 | (225,697) | - | 82,221 |
| General Funds | 153,454 | 429,421 | (378,214) | - | 204,661 |
| | 238,591 | 652,202 | (603,911) | - | 286,882 |
| Restricted Funds | - | 725,564 | (725,564) | - | - |
| | £ 238,591 | £ 1,377,766 | £ (1,329,475) | - | £ 286,882 |

All net assets relate to unrestricted funds (2019/20 all unrestricted).

***Open Society Foundations (Information Programme)***
A grant to support the Fair Trials' work to increase the expertise of criminal justice reformers in Europe in exposing and challenging the use of surveillance and artificial intelligence in the law enforcement context.

**Open Society Foundations (COVID Project)**
A project to monitor the impact of COVID19 on criminal justice systems across the globe.

**Open Society Foundations (Emergency Powers)**
A project to advocate against the extaordinary law enforcement powers introduced during the COVID-19 pandemic and to resist exploitation of the expansion of powers during and after the pandemic.

***Clifford Chance***
Financial support for Fair Trials' to connect and support criminal justice reformers in the US and Europe.

***Role UK***
Work to address the widespread use of torture and mistreatment that takes place in police custody in East Africa.

***Koch Foundation (Fair Trials Americas)***
A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

***Arnold & Porter (Fair Trials Americas)***
A grant to highlight the lack of access to independent legal representation during intital police detention and interrogation of juveniles in Washington DC.

***Donated Services***
See note 3. Time donated by legal experts and secondees from law firms to support the charitable activities of Fair Trials.

***European Union: Coordination of LEAP (Fair Trials Europe)***
An operating grant to support the coordination of the Legal Experts Advisory Panel ("LEAP"). Individual LEAP members and other parties made donations to co-fund the cost of some LEAP activities.

***European Commission: Plain language and accessible letters of rights (Fair Trials Europe)***
A grant to support a partnership project, coordinated by the Hungarian Helsinki Committee to develop clear and accessible letters of rights and train justice actors on their use.

***European Commission: Advancing procedural rights in Albania (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, aimed at improving procedural rights in Albania by persuing domestic reform of law and practice.

***European Commission: Fighting unconscious bias and discrimination ROMA***
A partnership project, coordinated by Fair Trials International, seeking to increase recognition of unconscious bias and discrimination in the criminal justice system, in this instance focussing on the Roma people.

***European Commission: Defence Rights in Evidentiary Proceedings (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, seeking to improve the implementation of the procedural rights directives tin terms of evidential remedies available.

***European Commission: Trial Waiver Systems in Europe (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, to review how effectively the procedural rights of suspected and accused persons are implemented during trial waiver negotiations and proceedings.

***European Commission: Litigating to Advance Defence Rights in Europe (Fair Trials Europe)***
A grant for a project to strengthen the ability of defence lawyers to engage effectively in litigation at domestic and EU levels where rights have been violated , and use EU law to tackle abuse of fundamental rights.

***European Commission: European Arrest Warrant Alternatives (Fair Trials Europe)***
A partnership project, coordinated by Fair Trials Europe, to address the over-use of pre-trial detention and the obstacles to use of alternative cross-border instruments to the European Arrest Warrant.

***European Commission: Judicial Cooperation (Fair Trials Europe)***
A partnership project, coordinated by the European Institute of Public Administration, to provide training on the most recent developments and central issues in EU judicial cooperation in criminal matters.

***European Commission: Strengthening Trust in the European Criminal Justice Area STREAM (Fair Trials Europe)***
A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to strengthen trust in the European Criminal Justice Area through mutual recognition and the streamlined application of the European Arrest Warrant.

***European Commission: Strengthening procedural rights in police custody ProRPC (Fair Trials Europe)***
A grant for a partnership project coordinated by The Boltzmann Institute (LBI-GMR), to enhance the implementation of procedural rights.

***European Commission: Equality Data Collection in European Justice Systems (Fair Trials Europe)***
A grant for a partnership project coordinated by The Bulgarian Helsinki Committee Association (BHC) , to improve equality data collection in criminal justice systems across the EU.

***The European Roma Rights Centre: Remedying injustices: dealing with anti-Roma racism in the criminal justice system***
A grant for a partnership project, coordinated by The European Roma Rights Centre (ERRC) to reveal the extent to which prejudice and racist stereotyping contribute to over-representation of ROMA in criminal justice systems.

***The State of the Netherlands: Advancing criminal procedural rights in Kosovo (Fair Trials)***
A grant led by the Kosovo Law Institute aimed at improving procedural rights in Kosovo by persuing domestic reform of law and practice.

***Swedish Postcode Foundation - Mexico Torture Prevention (Fair Trials)***
A grant to support the implementation of Mexico's new law prohibiting the admission of evidence obtained under torture.

**NOTES TO THE FINANCIAL STATEMENTS**
**For Year ended March 2021**

| Year ended 31 March 2020 | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| RESTRICTED FUNDS | | | | | |
| Freshfields | - | 20,000 | (20,000) | - | - |
| Open Society Foundations (INTERPOL Programme) | - | 10,990 | (10,990) | - | - |
| Open Society Foundations (Information Programme) | - | 11,153 | (11,153) | - | - |
| Open Society Justice Initiative | - | 19,614 | (19,614) | - | - |
| Clifford Chance | - | 50,000 | (50,000) | - | - |
| Legal Education Foundation - UK Action Group | - | 15,117 | (15,117) | - | - |
| Equality and Human Rights Commission (EHRC) | - | 4,000 | (4,000) | - | - |
| Sutovic & Hartigan | - | 1,040 | (1,040) | - | - |
| Peters & Peters | - | 13,750 | (13,750) | - | - |
| Donated Services | - | 6,754 | (6,754) | - | - |
| Americas | | | | | |
| Harvard College | - | 19,201 | (19,201) | - | - |
| American Bar Association | - | 1,412 | (1,412) | - | - |
| European Union | | | | | |
| Legal Experts Advisory Panel (LEAP) | - | 178,929 | (178,929) | - | - |

| | | | | | |
|---|---|---|---|---|---|
| Other donations for LEAP activities | - | 2,892 | (2,892) | - | - |
| Plain Language and Letter of Rights (ACCESSJUST) | - | 33,449 | (33,449) | - | - |
| Advancing Procedural Rights in Albania (PR-ALB) | - | 21,376 | (21,376) | - | - |
| Fighting unconscious bias and discrimination (ROMA) | - | 22,663 | (22,663) | - | - |
| Courtroom public and media presentation of suspects (SIR) | - | 27,497 | (27,497) | - | - |
| Effective pre-trial legal assistance (EF-PTD) | - | 40,245 | (40,245) | - | - |
| Audio visual recording (PROCAM) | - | 12,963 | (12,963) | - | - |
| Victims of violent crime in detention (VVCD) | - | 63,273 | (63,273) | - | - |
| Defence Rights in Evidenciary Procedures (DREP) | - | 6,647 | (6,647) | - | - |
| Trial Waiver Systems in Europe (TWSE) | - | 7,231 | (7,231) | - | - |
| Litigating to Advance Defence Rights in Europe (LADRE) | - | 5,931 | (5,931) | - | - |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

| | | | | | |
|---|---|---|---|---|---|
| European Arrest Warrant Alternatives (EAW-ALT) | - | 1,833 | (1,833) | - | - |
| Judicial Cooperation (JUD-COOP) | - | 249 | (249) | - | - |
| Mutual legal assistance and electronic IT data (JUD IT) | - | 948 | (948) | - | - |
| German Russian Exchange DRA | - | 24,589 | (24,589) | - | - |
| State of Netherlands | - | 6,617 | (6,617) | - | - |
| Swedish Postcode Lottery | - | 41,394 | (41,394) | - | - |
| | £ Nil | £ 671,757 | £ (671,757) | £ - | £ - |

| | Brought Forward £ | Incoming Resources £ | Resources Expended £ | Transfers £ | Carried Forward £ |
|---|---|---|---|---|---|
| SUMMARY OF FUNDS | | | | | |
| Subsidiary funds | 61,901 | 292,873 | (269,636) | - | 85,138 |
| General Funds | 159,554 | 344,496 | (350,596) | - | 153,454 |
| | 221,455 | 637,369 | (620,232) | - | 238,592 |
| Restricted Funds | - | 671,757 | (671,757) | - | - |
| | £ 221,455 | £ 1,309,126 | £ (1,291,989) | £ - | £ 238,592 |

All net assets relate to unrestricted funds.

## 14. OTHER FINANCIAL COMMITMENTS

| At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was as set out | **2021** **£** | *2020* **£** |
|---|---|---|
| Operating leases which expire: | | |
| within one year | **8,799** | 35,901 |
| within two to five years | **-** | 7,031 |

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2021

## 15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | Charity 2021 £ | Group 2021 £ | *Charity 2020 £* | *Group 2020 £* |
|---|---|---|---|---|
| Net income for year | **51,204** | **48,291** | *(6,095)* | *17,137* |
| Depreciation and impairment of tangible fixed assets | **4,754** | **9,400** | *5,240* | *10,042* |
| (Increase) / decrease in debtors | **15,113** | **(4,570)** | *(58,981)* | *(5,971)* |
| Increase / (decrease) in creditors | **(27,149)** | **69,721** | *213,521* | *275,991* |
| **Net cash flow from operating activities** | **£ 43,922** | **£ 122,842** | **£ 153,685** | **£ 297,199** |

## 16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £Nil (2019/20: £878). Other than these amounts and balances and transactions referred to in Notes 8 and 12 regarding related foundations, there were no other related party transactions.