

# **FAIR TRIALS INTERNATIONAL**

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

## **REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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**FAIR TRIALS INTERNATIONAL**

**COMPANY LIMITED 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**

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

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**FAIR TRIALS INTERNATIONAL**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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 21<sup>st</sup> 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.

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## **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 Belgium 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 than 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 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 27<sup>th</sup> September 2022 and signed on its behalf by:

Trustee:   
 .....  
 Eric Kolodner

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2022**

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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,

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2022**

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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 £
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>766,981</b>	<b>755,998</b>	<b>1,522,979</b>	<b>1,377,766</b>
<b>EXPENDITURE ON:</b>					
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
<b>TOTAL EXPENDITURE</b>	5	<b>700,273</b>	<b>755,998</b>	<b>1,456,271</b>	<b>1,329,475</b>
<b>NET INCOME</b>		<b>66,708</b>	<b>-</b>	<b>66,708</b>	<b>48,291</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	13	286,882	-	286,882	238,591
<b>TOTAL FUNDS CARRIED FORWARD</b>	13	<b>353,590</b>	<b>-</b>	<b>353,590</b>	<b>286,882</b>

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 2022**

	Notes	Charity 2022 £	Group 2022 £	Charity 2021 £	Group 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	10	11,839	20,790	11,194	26,678
		<u>11,839</u>	<u>20,790</u>	<u>11,194</u>	<u>26,678</u>
<b>CURRENT ASSETS</b>					
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
		<u>396,210</u>	<u>777,621</u>	<u>703,627</u>	<u>1,250,923</u>
<b>CREDITORS: amounts falling due within one year</b>	12	(142,060)	(444,821)	(510,160)	(990,719)
<b>NET CURRENT ASSETS</b>		<u>254,150</u>	<u>332,800</u>	<u>193,467</u>	<u>260,204</u>
<b>NET ASSETS</b>		<u>265,989</u>	<u>353,590</u>	<u>204,661</u>	<u>286,882</u>
<b>FUNDS</b>					
Unrestricted funds:					
Subsidiary companies	13	-	87,601	-	82,221
General fund	13	265,989	265,989	204,661	204,661
		<u>265,989</u>	<u>353,590</u>	<u>204,661</u>	<u>286,882</u>
<b>TOTAL FUNDS</b>		<u>265,989</u>	<u>353,590</u>	<u>204,661</u>	<u>286,882</u>

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		<u>(295,335)</u>	<u>(430,829)</u>	<u>42,158</u>	<u>122,842</u>
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		<u>(6,292)</u>	<u>(6,056)</u>	<u>(10,102)</u>	<u>(20,993)</u>
Net cash flow from financing activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
<b>CASH AND CASH EQUIVALENTS AT 31 MARCH</b>		<u><b>319,700</b></u>	<u><b>687,361</b></u>	<u><b>621,327</b></u>	<u><b>1,124,246</b></u>
Cash and cash equivalents consists of:					
Cash at bank and in hand		<u>319,700</u>	<u>687,361</u>	<u>621,327</u>	<u>1,124,246</u>
<b>CASH AND CASH EQUIVALENTS AT 31 MARCH</b>		<u><b>319,700</b></u>	<u><b>687,361</b></u>	<u><b>621,327</b></u>	<u><b>1,124,246</b></u>

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**

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**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.

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

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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:

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

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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

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

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***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 2022**

**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
	<u>766,981</u>	<u>59,142</u>	<u>826,123</u>
	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
	<u>652,202</u>	<u>99,018</u>	<u>751,220</u>

Details of donated services are given in note 3.

	2022 Unrestricted £	2022 Restricted £	2021 Unrestricted £	2021 Restricted £
Grants from trusts and foundations :				
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	-
	<u>722,421</u>	<u>-</u>	<u>566,944</u>	<u>-</u>

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


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Donations from law firms:	2022	2022	2021	2021
	Unrestricted	Restricted	Unrestricted	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
	<b>39,627</b>	<b>50,000</b>	<b>76,385</b>	<b>57,693</b>

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.

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


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**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
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
	<u>-</u>	<u>696,855</u>	<u>696,855</u>
	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
	<u>-</u>	<u>626,546</u>	<u>626,546</u>

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.



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

**5. RESOURCES EXPENDED**

	Direct Staff Costs 2022	Other activities 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	<u>844,406</u>	<u>124,242</u>	<u>357,123</u>	<u>1,325,771</u>
Costs of raising funds	106,783	-	23,717	130,500
Support costs	<u>147,791</u>	<u>233,049</u>	<u>(380,840)</u>	<u>-</u>
	<u><u>1,098,980</u></u>	<u><u>357,291</u></u>	<u><u>-</u></u>	<u><u>1,456,271</u></u>
	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	<u>769,976</u>	<u>115,611</u>	<u>331,517</u>	<u>1,217,104</u>
Costs of raising funds	85,708	-	26,663	112,371
Support costs	<u>108,661</u>	<u>249,519</u>	<u>(358,180)</u>	<u>-</u>
	<u><u>964,345</u></u>	<u><u>365,130</u></u>	<u><u>-</u></u>	<u><u>1,329,475</u></u>

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).

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


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**6. SUPPORT AND GOVERNANCE COSTS**

	<b>General Support 2022 £</b>	<b>Governance 2022 £</b>	<b>Total 2022 £</b>
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	-	-	-
	<b>354,627</b>	<b>26,213</b>	<b>380,840</b>
	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	-	-	-
	<b>334,233</b>	<b>23,947</b>	<b>358,180</b>

**7. STAFF COSTS AND NUMBERS**

	<b>2022 £</b>	<b>2021 £</b>
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
	<b>1,098,980</b>	<b>964,345</b>

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).

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


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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
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
	<b>20.4</b>	<b>16.7</b>

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
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
	<b>20.4</b>	<b>16.9</b>

The employment benefits of higher paid staff were as follows:

	<b>2022</b>	<b>2021</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	446,823	486,459
Expenditure	(445,928)	(481,987)
	<b>895</b>	<b>4,472</b>

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

Fixed assets	<b>8,122</b>	15,483
Current assets	<b>384,983</b>	581,722
Liabilities	<b>(332,946)</b>	(537,941)
	<b>60,159</b>	59,264
General funds	<b>60,159</b>	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:

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

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


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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).

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

**10. TANGIBLE FIXED ASSETS**

<b>Group</b>	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 April 2021	89,726
Additions	7,176
Disposals	(5,703)
Foreign exchange	(1,038)
At 31 March 2022	90,161
<b>Depreciation</b>	
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
<b>Net book value</b>	
At 31 March 2022	20,790
At 31 March 2021	26,678
<b>Charity</b>	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 April 2021	53,875
Additions	6,292
Disposals	(4,402)
At 31 March 2022	55,765
<b>Depreciation</b>	
At 1 April 2021	42,681
Charge for the period	4,218
On disposals	(2,972)
At 31 March 2022	43,927
<b>Net book value</b>	
At 31 March 2022	11,839
At 31 March 2021	11,194

**NOTES TO THE FINANCIAL STATEMENTS**  
**For Year ended March 2022**
**11. DEBTORS**

	<b>Charity 2022 £</b>	<b>Group 2022 £</b>	<b>Charity 2021 £</b>	<b>Group 2021 £</b>
<b>Due within one year</b>				
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
	<b>76,510</b>	<b>90,260</b>	<b>82,300</b>	<b>126,677</b>

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

	<b>Charity 2022 £</b>	<b>Group 2022 £</b>	<b>Charity 2021 £</b>	<b>Group 2021 £</b>
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
	<b>142,060</b>	<b>444,821</b>	<b>510,160</b>	<b>990,719</b>

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)

	<b>Charity 2022 £</b>	<b>Group 2022 £</b>	<b>Charity 2021 £</b>	<b>Group 2021 £</b>
<u>Deferred income</u>				
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	<b>15,557</b>	<b>339,348</b>	<b>142,958</b>	<b>660,233</b>

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

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NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2022

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## 13. STATEMENT OF FUNDS

Year ended 31

March 2022

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
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 UKRI	-	17,006	(17,006)	-	-
	-	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)	-	-

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


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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)	-	-



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


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

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 extraordinary 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 representation 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.

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2022

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***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 in 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.

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2022

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***Therium Access Ltd***

A grant to provide third-party expert opinion in order for the European Court of Human Rights to set good standards 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 £
<b>RESTRICTED FUNDS</b>					
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)	-	-
<u>Americas</u>				-	-
The Koch Foundation	-	61,548	(61,548)	-	-
Arnold & Porter	-	7,693	(7,693)		
<u>European Union</u>					
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)		

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


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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 (EQUALITYDAT A)	-	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)	-	-
	<u>-</u>	<u>725,564</u>	<u>(725,564)</u>	<u>-</u>	<u>-</u>

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

All net assets relate to unrestricted funds.

**14. OTHER FINANCIAL COMMITMENTS**

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

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


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

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

**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.