

THE INJUSTICE FOUNDATION

England & Wales · Charity number 1141953

Details

Status Registered

Legal form Trust

Registered 2011-05-17

Register [View on the Charity Commission register](#)

Contact

Address 41 Chelsea Square
London
SW3 6LH

Phone 02073766767

Email info@injustice.org.uk

Activities

Objects: 1) TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS: MONITORING ABUSES OF HUMAN RIGHTS; OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; RESEARCH INTO HUMAN RIGHTS ISSUES; PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS; CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW; COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION; RAISING AWARENESS OF HUMAN RIGHTS ISSUES; PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS. IN FURTHERANCE OF THAT OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIED OUT ITS OBJECTS. 2) THE RELIEF OF POVERTY BY PROVIDING FUNDS AND MAKING GRANTS TO SECURE LEGAL ADVICE ASSISTANCE AND REPRESENTATION TO MEMBERS OF THE GENERAL PUBLIC.

Activities: HUMAN RIGHTS AND GENERAL CHARITABLE PURPOSES

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,248,689	£129,389	£1,164,842	0
2024-03-31	£172,350	£234,694	-	-
2023-03-31	£171,150	£95,863	-	-
2022-03-31	£6,750	£780	-	-
2021-03-31	£35,005	£10,902	-	-

Trustees

Name	Role	Appointed
Lord JONATHAN PATRICK MOYNIHAN of CHELSEA		2022-02-22
Lord Matthew Jim Elliott of Mickel Fell		2022-02-22

THE INJUSTICE FOUNDATION

England & Wales - Charity number 1141953

Accounts

Charity registration number: 1141953

The Injustice Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Injustice Foundation

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The Injustice Foundation

Reference and Administrative Details

Trustees	Lord (Matthew Jim) Elliott of Mickel Fell Lord (Jonathan Patrick) Moynihan of Chelsea OBE
Charity Registration Number	1141953
Principal Office	41 Chelsea Square London SW3 6LH
Auditor	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

The Injustice Foundation

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 March 2025.

Trustees

Lord (Jonathan Patrick) Moynihan of Chelsea OBE

Lord (Matthew Jim) Elliott of Mickle Fell

Principal Office

41 Chelsea Square, London, SW3 6LH

Auditors

Field Sullivan, 9 Hare & Billet Road, Blackeath, SE3 0RB

Bankers

Lloyds Bank, Andover

Objectives and activities

The charity's objects are:

1. To promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- Monitoring abuses of human rights;
- Obtaining redress for the victims of human rights abuse;
- Relieving need amount the victims of humans right abuse;
- Research into human rights issues: providing technical advice to government and others on human rights matters;
- Contributing to the sound administration of human rights law;
- Commenting on proposed human rights legislation;
- Raising awareness of human rights issues: promoting public support for human rights: promoting respect for human rights among individuals and corporations;
- International advocacy of human rights;
- Eliminating infringements of human rights.

In furtherance of that object but not otherwise, the Trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

2. The relief of poverty by providing funds and making grants to secure legal advice, assistance and representation to members of the general public.

The Injustice Foundation

Trustees' Report (continued)

In order to achieve the aims and objectives of the charity, the Trustees make donations to a variety of organisations.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

The Trustees are aware of the Public Benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objects of the charity and the activities of the charity are within the definitions of the Charitable Purpose as set down in the Act. The Trustees are not aware of any public detriment caused by the charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the charity's activities.

Significant activities

The objectives of the charity are to promote human rights via the provision of grants; the giving of advice and information; facilitating relevant research, as necessary, via sponsorship; giving grants for legal advice and representation; and other charitable purposes as the Trustees may from time to time determine.

Donations are awarded at the discretion of the Trustees following due consideration of the funds will ultimately be spent in order to ensure the furtherance of the aims and objectives of the charity. The charity requests post-donation updates on how the funds have been spent.

Achievements and Performance

Charitable Activities

There have been no significant development or changes to the activities of the charity during the last year.

During the year the charity received donations of £1,243,100 and made donations of £121,574.

Reserves Policy

The charity aims to retain free reserves sufficient to provide adequate working capital to fund its charitable activities.

Risk Assessment

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

Plans for future periods

It is expected that the charity will receive further donations during the coming financial year and will continue to make donations to further its charitable objectives.

The Injustice Foundation
Trustees' Report (continued)

Structure, governance and management

The charity is controlled by its governing document, a deed of trust signed on 10 May 2011. The charity was registered with the Charity Commission on 17 May 2011 and constitutes an unincorporated charity.

Recruitment and Appointment of Trustees

The power of appointing new Trustees is vested in the Trustees.

Organisational Structure

The Trustees are responsible for formulating the strategies and policies of the charity including the exercising of financial controls.

On appointment Trustees are provided with appropriate training to allow them to fulfil their duties.

The charity is, in part, funded through donations from related parties. The charity received a donation of £10,000 from Moynitrust, a charity that Lord Moynihan is chairman of and Lord Elliott is a Trustee of. This donation was made without conditions.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Lord (Matthew Jim) Elliott of Mickel Fell
	Lord (Jonathan Patrick) Moynihan of Chelsea OBE

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Injustice Foundation

Trustees' Report (continued)

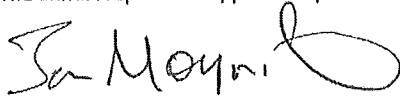
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 22 May 2025 and signed on its behalf by:



.....
Lord (Jonathan Patrick) Moynihan of Chelsea OBE
Trustee

The Injustice Foundation

Independent Auditor's Report to the Members of The Injustice Foundation

Opinion

We have audited the financial statements of The Injustice Foundation (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Other matters

The corresponding figures and comparative financial statements in the current year's financial statements were derived from the financial statements for the year ended 31 March 2024 which were not audited.

Conclusions relating to going concern

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

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

The Injustice Foundation

Independent Auditor's Report to the Members of The Injustice Foundation (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 4 and 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The Injustice Foundation

Independent Auditor's Report to the Members of The Injustice Foundation (continued)


Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Tim Sullivan FCA (Senior Statutory Auditor)
For and on behalf of Field Sullivan Limited, Statutory Auditor

9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 22/5/21

Field Sullivan Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Injustice Foundation

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	1,085,500	157,600	1,243,100	57,350	115,000	172,350
Investment income	4	5,589	-	5,589	-	-	-
Total income		<u>1,091,089</u>	<u>157,600</u>	<u>1,248,689</u>	<u>57,350</u>	<u>115,000</u>	<u>172,350</u>
Expenditure on:							
Charitable activities	5	(17,816)	(111,573)	(129,389)	(108,694)	(126,000)	(234,694)
Total expenditure		<u>(17,816)</u>	<u>(111,573)</u>	<u>(129,389)</u>	<u>(108,694)</u>	<u>(126,000)</u>	<u>(234,694)</u>
Net movement in funds		1,073,273	46,027	1,119,300	(51,344)	(11,000)	(62,344)
Reconciliation of funds							
Total funds brought forward		40,542	5,000	45,542	91,886	16,000	107,886
Total funds carried forward	13	<u>1,113,815</u>	<u>51,027</u>	<u>1,164,842</u>	<u>40,542</u>	<u>5,000</u>	<u>45,542</u>

All of the charity's activities derive from continuing operations during the above two periods.

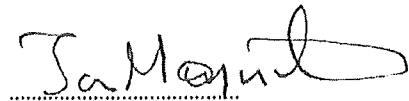
The funds breakdown for 2024 is shown in note 13.

The notes on pages 12 to 18 form an integral part of these financial statements.

The Injustice Foundation
(Registration number: 1141953)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	242,560	-
Cash at bank and in hand	11	<u>927,082</u>	<u>46,436</u>
		1,169,642	46,436
Creditors: Amounts falling due within one year	12	<u>(4,800)</u>	<u>(894)</u>
Net assets		<u>1,164,842</u>	<u>45,542</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		51,027	5,000
Unrestricted income funds			
Unrestricted funds		<u>1,113,815</u>	<u>40,542</u>
Total funds	13	<u>1,164,842</u>	<u>45,542</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 22 May 2025 and signed on their behalf by:



.....
 Lord (Jonathan Patrick) Moynihan of Chelsea OBE
 Trustee

The Injustice Foundation

Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		1,119,300	(62,344)
Adjustments to cash flows from non-cash items			
Investment income	4	<u>(5,589)</u>	<u>-</u>
		1,113,711	(62,344)
Working capital adjustments			
(Increase)/decrease in debtors	10	(242,560)	1,400
Increase in creditors	12	<u>3,906</u>	<u>36</u>
Net cash flows from operating activities		875,057	(60,908)
Cash flows from investing activities			
Interest receivable and similar income	4	<u>5,589</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		880,646	(60,908)
Cash and cash equivalents at 1 April		<u>46,436</u>	<u>107,344</u>
Cash and cash equivalents at 31 March		<u><u>927,082</u></u>	<u><u>46,436</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

41 Chelsea Square
SW3 6LH

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Injustice Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Judgements and key sources of estimation uncertainty

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

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Interest is recognised once it has been declared and notification has been received of the interest due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	1,085,500	-	1,085,500	58,000
Donations from individuals	-	157,600	157,600	115,000
Gift aid reclaimed	-	-	-	(650)
	1,085,500	157,600	1,243,100	172,350

4 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	5,589	5,589

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Legal and professional		2,915	-	2,915	-
Bank charges		100	-	100	-
Grant funding of activities		10,001	111,573	121,574	233,800
Support costs	6	4,800	-	4,800	894
		<u>17,816</u>	<u>111,573</u>	<u>129,389</u>	<u>234,694</u>

6 Analysis of support costs

Support costs

	Total 2025 £	Total 2024 £
Audit fees		
Audit of the financial statements	4,800	-
Independent examination	-	894
	<u>4,800</u>	<u>894</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Auditors' remuneration

	2025 £
Audit of the financial statements	<u>4,800</u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2025	
	£	
Prepayments	<u>242,560</u>	

11 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>927,082</u>	<u>46,436</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	<u>4,800</u>	<u>894</u>

13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	40,542	1,091,089	(17,815)	1,113,816
Restricted funds				
Free Speech Union	<u>5,000</u>	<u>157,600</u>	<u>(111,573)</u>	<u>51,027</u>
Total funds	<u>45,542</u>	<u>1,248,689</u>	<u>(129,388)</u>	<u>1,164,843</u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	91,886	57,350	(108,694)	40,542
Restricted funds				
Free Speech Union	<u>16,000</u>	<u>115,000</u>	<u>(126,000)</u>	<u>5,000</u>
Total funds	<u><u>107,886</u></u>	<u><u>172,350</u></u>	<u><u>(234,694)</u></u>	<u><u>45,542</u></u>

The specific purposes for which the funds are to be applied are as follows:

Free Speech Union - funds for 'Free Speech Union'

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	1,118,615	51,027	1,169,642
Current liabilities	<u>(4,800)</u>	-	<u>(4,800)</u>
Total net assets	<u><u>1,113,815</u></u>	<u><u>51,027</u></u>	<u><u>1,164,842</u></u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Current assets	41,436	5,000	46,436
Current liabilities	<u>(894)</u>	-	<u>(894)</u>
Total net assets	<u><u>40,542</u></u>	<u><u>5,000</u></u>	<u><u>45,542</u></u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Related party transactions

During the year the charity made the following related party transactions:

Lord Vinson

(Trustee of the charity)

The charity received a donation of £nil (2024: £10,000) from Lord Vinson, a former Trustee of the charity, and also a Trustee of The Nigel Vinson Charitable Trust. At the balance sheet date the amount due to/from Lord Vinson was £Nil (2024 - £Nil).

Lord Moynihan of Chelsea

(Trustee of the charity)

The charity received a donation of £nil (2024: £3,000) from Lord Moynihan of Chelsea. At the balance sheet date the amount due to/from Lord Moynihan of Chelsea was £Nil (2024 - £Nil).

Moynitrust

The charity received a donation of £10,000 (2024: £20,000) from Moynitrust, a charity that Lord Moynihan of Chelsea is chairman of and Lord Elliott of Mickle Fell is a Trustee of. At the balance sheet date the amount due to/from Moynitrust was £Nil (2024 - £Nil).

THE INJUSTICE FOUNDATION

England & Wales - Charity number 1141953

Accounts

Charity registration number: 1141953

The Injustice Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Injustice Foundation

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Balance Sheet	8
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The Injustice Foundation

Reference and Administrative Details

Trustees	Lord Matthew Jim Elliott of Mickel Fell Lord Jonathan Patrick Moynihan of Chelsea OBE
Charity Registration Number	1141953
Principal Office	41 Chelsea Square London SW3 6LH
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

The Injustice Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Lord Matthew Jim Elliott of Mickel Fell
Lord Jonathan Patrick Moynihan of Chelsea OBE

Principal Office

41 Chelsea Square, London, SW3 6LH

Independent examiners

Field Sullivan, 9 Hare & Billet Road, Blackeath, SE3 0RB

Bankers

Lloyds Bank, Andover.

Objectives and activities

The charity's objects are:

1. To promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- Monitoring abuses of human rights;
- Obtaining redress for the victims of human rights abuse;
- Relieving need amount the victims of humans right abuse;
- Research into human rights issues: providing technical advice to government and others on human rights matters;
- Contributing to the sound administration of human rights law;
- Commenting on proposed human rights legislation;
- Raising awareness of human rights issues: promoting public support for human rights: promoting respect for human rights among individuals and corporations;
- International advocacy of human rights;
- Eliminating infringements of human rights.

In furtherance of that object but not otherwise, the Trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

2. The relief of poverty by providing funds and making grants to secure legal advice, assistance and representation to members of the general public.

In order to achieve the aims and objectives of the charity, the Trustees make donations to a variety of organisations.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

The Injustice Foundation
Trustees' Report (continued)

The Trustees are aware of the Public Benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objects of the charity and the activities of the charity are within the definitions of the Charitable Purpose as set down in the Act. The Trustees are not aware of any public detriment caused by the charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the charity's activities.

Significant activities

The objectives of the charity are to promote human rights via the provision of grants, the giving of advice and information, facilitating relevant research, as necessary, via sponsorship and other charitable purposes as the Trustees may from time to time determine.

Donations are awarded at the discretion of the Trustees following due consideration of how the funds will ultimately be spent in order to ensure the furtherance of the aims and objectives of the charity.

Achievements and Performance

Charitable Activities

There have been no significant development or changes to the activities of the charity during the last year.

During the year the charity received donations of £172,000 and made donations of £233,800.

Financial review

At the balance sheet date, 'free' reserves, being unrestricted funds other than fixed assets, amounted to £40,542 (2023: £91,886).

Cash reserves at the year end (including amounts held on short term deposit) were £46,436 (2023: £107,344).

Reserves Policy

The charity aims to retain free reserves sufficient to provide adequate working capital to fund its charitable activities.

Risk Assessment

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

Plans for future periods

It is expected that the charity will receive further donations at a similar level during the coming financial year and will continue to make donations to further its charitable objectives.

The Injustice Foundation

Trustees' Report (continued)

Structure, governance and management

The charity is controlled by its governing document, a deed of trust signed on 10 May 2011. The charity was registered with the Charity Commission on 17 May 2011 and constitutes an unincorporated charity.

The Trustees who served during the year were:

Lord Moynihan of Chelsea OBE
Lord Elliott of Mickel Fell

Recruitment and Appointment of Trustees

The power of appointing new Trustees is vested in the Trustees.

Organisational Structure

The Trustees are responsible for formulating the strategies and policies of the charity including the exercising of financial controls.

On appointment Trustees are provided with appropriate training to allow them to fulfil their duties.

The charity is, in part, funded through donations from related parties. The charity received a donation of £20,000 from moynitrust, a charity that Lord Moynihan is chairman of and Lord Elliott is a Trustee of. A donation of £3,000 was received as a personal donation from Lord Moynihan. The charity received a donation of £10,000 from Lord Vinson, a former Trustee of the charity, and also a Trustee of The Nigel Vinson Charitable Trust. These donations were made without condition.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Injustice Foundation

Trustees' Report (continued)

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

The annual report was approved by the trustees of the charity on 15 July 2024 and signed on its behalf by:



.....
Lord Jonathan Patrick Moynihan of Chelsea OBE
Trustee

The Injustice Foundation

Independent Examiner's Report to the trustees of The Injustice Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of The Injustice Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Injustice Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

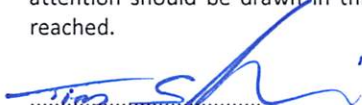
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Injustice Foundation as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 23/7/24

The Injustice Foundation

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	57,350	115,000	172,350	61,150	110,000	171,150
Expenditure on:							
Charitable activities	4	<u>(108,694)</u>	<u>(126,000)</u>	<u>(234,694)</u>	<u>(863)</u>	<u>(95,000)</u>	<u>(95,863)</u>
Total expenditure		<u>(108,694)</u>	<u>(126,000)</u>	<u>(234,694)</u>	<u>(863)</u>	<u>(95,000)</u>	<u>(95,863)</u>
Net movement in funds		(51,344)	(11,000)	(62,344)	60,287	15,000	75,287
Reconciliation of funds							
Total funds brought forward		<u>91,886</u>	<u>16,000</u>	<u>107,886</u>	<u>31,599</u>	<u>1,000</u>	<u>32,599</u>
Total funds carried forward	11	<u><u>40,542</u></u>	<u><u>5,000</u></u>	<u><u>45,542</u></u>	<u><u>91,886</u></u>	<u><u>16,000</u></u>	<u><u>107,886</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

The notes on pages 9 to 14 form an integral part of these financial statements.

The Injustice Foundation
(Registration number: 1141953)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	8	-	1,400
Cash at bank and in hand	9	46,436	107,344
		<u>46,436</u>	<u>108,744</u>
Creditors: Amounts falling due within one year	10	<u>(894)</u>	<u>(858)</u>
Net assets		<u>45,542</u>	<u>107,886</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,000	16,000
Unrestricted income funds			
Unrestricted funds		<u>40,542</u>	<u>91,886</u>
Total funds	11	<u>45,542</u>	<u>107,886</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 15 July 2024 and signed on their behalf by:



.....
 Lord Jonathan Patrick Moynihan of Chelsea OBE
 Trustee

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

41 Chelsea Square
SW3 6LH

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Injustice Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Judgements and key sources of estimation uncertainty

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

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	58,000	-	58,000	59,400
Donations from individuals	-	115,000	115,000	110,000
Gift aid reclaimed	(650)	-	(650)	1,750
	<u>57,350</u>	<u>115,000</u>	<u>172,350</u>	<u>171,150</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
	Note			
Grant funding of activities		107,800	126,000	233,800
Support costs	5	894	-	894
		<u>108,694</u>	<u>126,000</u>	<u>234,694</u>
			<u>95,863</u>	

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Analysis of support costs

Support costs

	Total 2024 £	Total 2023 £
Independent examination	894	858
Bank charges	-	5
	<u>894</u>	<u>863</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2024 £	2023 £
Other debtors	<u>-</u>	<u>1,400</u>

9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>46,436</u>	<u>107,344</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>894</u>	<u>858</u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	91,886	57,350	(108,694)	40,542
Restricted funds				
Free Speech Union	<u>16,000</u>	<u>115,000</u>	<u>(126,000)</u>	<u>5,000</u>
Total funds	<u><u>107,886</u></u>	<u><u>172,350</u></u>	<u><u>(234,694)</u></u>	<u><u>45,542</u></u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	31,599	61,150	(863)	91,886
Restricted funds				
Free Speech Union	<u>1,000</u>	<u>110,000</u>	<u>(95,000)</u>	<u>16,000</u>
Total funds	<u><u>32,599</u></u>	<u><u>171,150</u></u>	<u><u>(95,863)</u></u>	<u><u>107,886</u></u>

The specific purposes for which the funds are to be applied are as follows:

Free Speech Union - funds for 'Free Speech Union'

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	46,436	46,436
Current liabilities	<u>(894)</u>	<u>(894)</u>
Total net assets	<u><u>45,542</u></u>	<u><u>45,542</u></u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Current assets	92,744	16,000	108,744
Current liabilities	(858)	-	(858)
Total net assets	<u>91,886</u>	<u>16,000</u>	<u>107,886</u>

13 Related party transactions

During the year the charity made the following related party transactions:

Lord Nigel Vinson

(Trustee of the charity)

The charity received a donation of £10,000 from Lord Vinson, a former Trustee of the charity, and also a Trustee of The Nigel Vinson Charitable Trust. At the balance sheet date the amount due to/from Lord Nigel Vinson was £Nil (2023 - £Nil).

Lord Moynihan

(Trustee of the charity)

The charity received a donation of £3,000 from Lord Moynihan. At the balance sheet date the amount due to/from Lord Moynihan was £Nil (2023 - £Nil).

Moynitrust

The charity received a donation of £20,000 from Moynitrust, a charity that Lord Moynihan is chairman of and Lord Elliott is a Trustee of. At the balance sheet date the amount due to/from Moynitrust was £Nil (2023 - £Nil).

THE INJUSTICE FOUNDATION

England & Wales - Charity number 1141953

Accounts

Charity registration number: 1141953

The Injustice Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited
9 Hare & Billet Road
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SE3 0RB

The Injustice Foundation

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The Injustice Foundation

Reference and Administrative Details

Trustees	Matthew Jim Elliott Jonathan Moynihan
Charity Registration Number	1141953
Principal Office	41 Chelsea Square London SW3 6LH
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB

The Injustice Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Matthew Jim Elliott
	Jonathan Moynihan
	Mr Richard Smith (resigned 2 May 2022)
	Lord Nigel Vinson (resigned 2 May 2022)

Principal Office

41 Chelsea Square, London, SW3 6LH

Independent examiners

Field Sullivan, 9 Hare & Billet Road, Blackeath, SE3 0RB

Bankers

Lloyds Bank, Andover.

Objectives and activities

The charity's objects are:

1. To promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
 - Monitoring abuses of human rights;
 - Obtaining redress for the victims of human rights abuse;
 - Relieving need amount the victims of humans right abuse;
 - Research into human rights issues: providing technical advice to government and others on human rights matters;
 - Contributing to the sound administration of human rights law;
 - Commenting on proposed human rights legislation;
 - Raising awareness of human rights issues: promoting public support for human rights: promoting respect for human rights among individuals and corporations;
 - International advocacy of human rights;
 - Eliminating infringements of human rights.

In furtherance of that object but not otherwise, the Trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

2. The relief of poverty by providing funds and making grants to secure legal advice, assistance and representation to members of the general public.

In order to achieve the aims and objectives of the charity, the Trustees make donations to a variety of organisations.

The Injustice Foundation

Trustees' Report (continued)

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

The Trustees are aware of the Public Benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objects of the charity and the activities of the charity are within the definitions of the Charitable Purpose as set down in the Act. The Trustees are not aware of any public detriment caused by the charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the charity's activities.

Significant activities

The objectives of the charity are to promote human rights via the provision of grants, the giving of advice and information, facilitating relevant research, as necessary, via sponsorship and other charitable purposes as the Trustees may from time to time determine.

Donations are awarded at the discretion of the Trustees following due consideration of how the funds will ultimately be spent in order to ensure the furtherance of the aims and objectives of the charity.

Achievements and Performance

Charitable Activities

There have been no significant development or changes to the activities of the charity during the last year.

During the year the charity received donations of £169,400 and made donations of £95,000.

Financial review

At the balance sheet date, 'free' reserves, being unrestricted funds other than fixed assets, amounted to £91,886 (2022: £31,599).

Cash reserves at the year end (including amounts held on short term deposit) were £107,344 (2022: £33,379).

Reserves Policy

The charity aims to retain free reserves sufficient to provide adequate working capital to fund its charitable activities.

Covid 19

Covid-19 has had minimal impact on the charity's operations and activities. Donations continue to be made to the extent that income permits.

Risk Assessment

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

Plans for future periods

It is expected that the charity will receive further donations at a similar level during the coming financial year and will continue to make donations to further its charitable objectives.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust signed on 10 May 2011. The charity was registered with the Charity Commission on 17 May 2011 and constitutes an unincorporated charity.

The Injustice Foundation

Trustees' Report (continued)

The Trustees who served during the year were:

Mr REL Smith*
Lord N Vinson*
Mr JP Moynihan
Mr MJ Elliot

*Mr Smith and Lord Vinson stood down as Trustees on 2nd May 2022.

Recruitment and Appointment of Trustees

The power of appointing new Trustees is vested in the Trustees.

Organisational Structure

The Trustees are responsible for formulating the strategies and policies of the charity including the exercising of financial controls.

On appointment Trustees are provided with appropriate training to allow them to fulfil their duties.

The charity is, in part, funded through donations from related parties. The charity received a donation of £20,000 from Moynitrust, a charity that Mr Jon Moynihan is chairman of. The charity received a donation of £10,000 from Lord Vinson, a Trustee of the charity, and also a Trustee of The Nigel Vinson Charitable Trust. This donation was made without condition.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

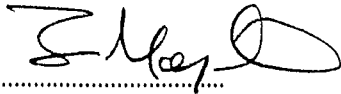
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Injustice Foundation

Trustees' Report (continued)

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

The annual report was approved by the trustees of the charity on 5/7/23 and signed on its behalf by:



.....
Jonathan Moynihan
Trustee

The Injustice Foundation

Independent Examiner's Report to the trustees of The Injustice Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of The Injustice Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Injustice Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

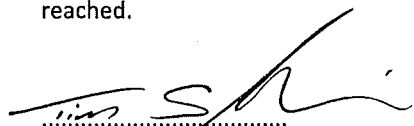
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Injustice Foundation as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 ORB

Date: 14/7/23

The Injustice Foundation

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	61,150	110,000	171,150	5,750	1,000	6,750
Expenditure on:							
Charitable activities	4	(863)	(95,000)	(95,863)	(780)	-	(780)
Total expenditure		<u>(863)</u>	<u>(95,000)</u>	<u>(95,863)</u>	<u>(780)</u>	<u>-</u>	<u>(780)</u>
Net movement in funds		60,287	15,000	75,287	4,970	1,000	5,970
Reconciliation of funds							
Total funds brought forward		31,599	1,000	32,599	26,629	-	26,629
Total funds carried forward	11	<u>91,886</u>	<u>16,000</u>	<u>107,886</u>	<u>31,599</u>	<u>1,000</u>	<u>32,599</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 11.

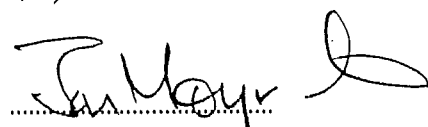
The notes on pages 9 to 14 form an integral part of these financial statements.

The Injustice Foundation

(Registration number: 1141953)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	1,400	-
Cash at bank and in hand	9	<u>107,344</u>	<u>33,379</u>
		108,744	33,379
Creditors: Amounts falling due within one year	10	<u>(858)</u>	<u>(780)</u>
Net assets		<u>107,886</u>	<u>32,599</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		16,000	1,000
Unrestricted income funds			
Unrestricted funds		<u>91,886</u>	<u>31,599</u>
Total funds	11	<u>107,886</u>	<u>32,599</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 5/7/23 and signed on their behalf by:



Jonathan Moynihan
Trustee

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

41 Chelsea Square
SW3 6LH

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Injustice Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Judgements and key sources of estimation uncertainty

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

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	59,400	-	59,400	5,750
Donations from individuals	-	110,000	110,000	1,000
Gift aid reclaimed	1,750	-	1,750	-
	<u>61,150</u>	<u>110,000</u>	<u>171,150</u>	<u>6,750</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grant funding of activities	-	95,000	95,000	-
Support costs	863	-	863	780
	<u>863</u>	<u>95,000</u>	<u>95,863</u>	<u>780</u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Analysis of support costs

Support costs

	Total 2023 £	Total 2022 £
Independent examination	858	780
Bank charges	5	-
	<u>863</u>	<u>780</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2023 £
Other debtors	<u>1,400</u>

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>107,344</u>	<u>33,379</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>858</u>	<u>780</u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	31,599	61,150	(863)	91,886
Restricted funds				
Free Speech Union	<u>1,000</u>	<u>110,000</u>	<u>(95,000)</u>	<u>16,000</u>
Total funds	<u><u>32,599</u></u>	<u><u>171,150</u></u>	<u><u>(95,863)</u></u>	<u><u>107,886</u></u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	26,629	5,750	(780)	31,599
Restricted funds				
Free Speech Union	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total funds	<u><u>26,629</u></u>	<u><u>6,750</u></u>	<u><u>(780)</u></u>	<u><u>32,599</u></u>

The Injustice Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

Free Speech Union - funds for 'Free Speech Union'

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Current assets	92,744	16,000	108,744
Current liabilities	(858)	-	(858)
Total net assets	91,886	16,000	107,886
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	32,379	1,000	33,379
Current liabilities	(780)	-	(780)
Total net assets	31,599	1,000	32,599

13 Related party transactions

During the year the charity made the following related party transactions:

Lord Nigel Vinson

(Trustee of the charity)

The charity received a donation of £10,000 from Lord Vinson, a former Trustee of the charity, and also a Trustee of The Nigel Vinson Charitable Trust. At the balance sheet date the amount due to/from Lord Nigel Vinson was £Nil (2022 - £Nil).

Mr Jon Moynihan

(Trustee of the charity)

The charity received a donation of £20,000 from Moynitrust, a charity that Mr Jon Moynihan is chairman of. At the balance sheet date the amount due to/from Mr Jon Moynihan was £Nil (2022 - £Nil).

THE INJUSTICE FOUNDATION

England & Wales - Charity number 1141953

Accounts

Charity Registration No. 1141953

THE INJUSTICE FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE INJUSTICE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R E L Smith Lord N Vinson
Charity number	1141953
Principal address	Kingsland House Kingsland Leominster Herefordshire HR6 9SG
Independent examiner	Katherine Parkin Azets Audit Services Pillar House 113-115 Bath Road Cheltenham Gloucestershire United Kingdom GL53 7LS
Bankers	Lloyds Bank plc 38 Blue Boar Row Salisbury SP1 1DB
Solicitors	Harrison Clark Rickerbys LLP c/o Harrison Clark Rickerbys Limited Ellenborough House Wellington Street Cheltenham Gloucestershire United Kingdom GL50 1YD

THE INJUSTICE FOUNDATION

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

THE INJUSTICE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To promote human rights (as set out in the universal declaration of human rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- monitoring abuses of human rights;
- obtaining redress for the victims of human rights abuse;
- relieving need among the victims of human rights abuse;
- research into human rights issues; providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law;
- commenting on proposed human rights legislation;
- raising awareness of human rights issues; promoting public support for human rights; promoting respect for human rights among individuals and corporations;
- international advocacy of human rights;
- eliminating infringements of human rights.

In furtherance of that object but not otherwise, the Trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carried out its objects.

2. The relief of poverty by providing funds and making grants to secure legal advice, assistance and representation to members of the general public.

In order to achieve the aims and objectives of the charity, the Trustees make donations to a variety of organisations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

The trustees are aware of the Public Benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objects of the charity and the activities of the charity are within the definitions of the Charitable Purpose as set down in the Act. The trustees are not aware of any public detriment caused by the charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the charity's activities.

Significant activities

The objectives of the charity are to promote human rights via the provision of grants, the giving of advice and information, facilitating relevant research, as necessary, via sponsorship and other charitable purposes as the Trustees may from time to time determine.

Donations are awarded at the discretion of the Trustees following due consideration of how the funds will ultimately be spent in order to ensure the furtherance of the the aims and objectives of the charity.

THE INJUSTICE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Charitable Activities:

There have been no significant developments or changes to the activities of the charity during the last year.

During the year the charity made donations relating to legal costs totalling £10,000 in furtherance of its objects.

Financial review

At the balance sheet date, "free" reserves, being unrestricted funds other than fixed assets, amounted to £26,629 (2020: £2,526).

Cash reserves at the year end (including amounts held on short term deposit) were £27,529 (2020: £2,526).

Reserves policy

The charity aims to retain free reserves sufficient to provide adequate working capital to fund its charitable activities.

Covid-19

Covid-19 has had minimal impact on the charity's operations and activities. Donations continue to be made to the extent that income permits.

Risk assessment

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

Plans for future periods

It is expected that the charity will receive further donations at a similar level during the coming financial year and will continue to make donations to further its charitable objectives.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust signed on 10 May 2011. The charity was registered with the Charity Commission on 17 May 2011 and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R E L Smith

Lord N Vinson

Recruitment and Appointment of Trustees

The power of appointing new trustees is vested in the trustees.

Organisational Structure

The trustees are responsible for formulating the strategies and policies of the charity including the exercising of financial controls.

On appointment Trustees are provided with appropriate training to allow them to fulfil their duties.

The charity is primarily funded through donations from related parties. Refer to the related party transactions note for further information.

THE INJUSTICE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.

.....
Mr R E L Smith

Trustee

Dated: *25.1.22*.....

THE INJUSTICE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE INJUSTICE FOUNDATION

I report to the trustees on my examination of the financial statements of The Injustice Foundation (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Katherine Parkin FCA
Azets Audit Services
Pillar House
113-115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS
United Kingdom

Dated: 25 January 2022

THE INJUSTICE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	2	35,005	-
<u>Expenditure on:</u>			
Charitable activities	3	10,902	-
Net income for the year/ Net movement in funds		24,103	-
Fund balances at 1 April 2020		2,526	2,526
Fund balances at 31 March 2021		26,629	2,526

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE INJUSTICE FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		27,529		2,526	
Creditors: amounts falling due within one year	7	<u>(900)</u>		<u>-</u>	
Net current assets			<u>26,629</u>		<u>2,526</u>
Income funds					
Unrestricted funds - general			<u>26,629</u>		<u>2,526</u>
			<u>26,629</u>		<u>2,526</u>

The financial statements were approved by the Trustees on 25.1.2022

.....
Mr R E L Smith
Trustee



THE INJUSTICE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Injustice Foundation is an unincorporated charity and is registered with the Charity Commission under number 1141953. The address of the principal office can be found on the legal and administrative information page.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE INJUSTICE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged against the category of resources expanded for which it is incurred.

Committed donations are recognised in full in the year in which they are approved with future payments being included as liabilities. Donations offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

THE INJUSTICE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is exempt from corporation tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these applied to the charitable objects.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	35,005	-

THE INJUSTICE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	2021 £	2020 £
Legal costs	10,000	-
Share of support costs (see note 4)	2	-
Share of governance costs (see note 4)	900	-
	<u>10,902</u>	<u>-</u>

4 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Bank charges	2	-	2	-	-	-
Independent Examiners fee	-	900	900	-	-	-
	<u>2</u>	<u>900</u>	<u>902</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between Charitable activities	<u>2</u>	<u>900</u>	<u>902</u>	<u>-</u>	<u>-</u>	<u>-</u>

Governance costs include amounts payable to the independent examiner of £540 (2020: £nil) for Independent Examination and £360 (2020: £nil) payable to the Independent Examiner for other accountancy services provided.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The charity had no employees in the year ended 31 March 2021 (2020: Nil).

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>900</u>	<u>-</u>

THE INJUSTICE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds		Movement in funds			
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Unrestricted funds	2,526	-	2,526	35,005	(10,902)	26,629

9 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2021	2020
	£	£
H R Smith Group Limited	15,000	-
The Nigel Vinson Charitable Trust	10,000	-
	<u>25,000</u>	<u>-</u>

Mr Richard Smith is a Trustee of the charity and also a director and shareholder of H R Smith Group Limited. The charity received donations without conditions as detailed above.

Lord Nigel Vinson is a Trustee of the charity and also a trustee of The Nigel Vinson Charitable Trust. The charity received donations without conditions as detailed above.