

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

# THE INJUSTICE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# THE INJUSTICE FOUNDATION

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# THE INJUSTICE FOUNDATION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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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**

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### **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***

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

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**Mr R E L Smith**

Trustee

Dated: 25.1.22

# THE INJUSTICE FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE INJUSTICE FOUNDATION

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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 £
<b><u>Income from:</u></b>			
Donations and legacies	2	35,005	-
<b><u>Expenditure on:</u></b>			
Charitable activities	3	10,902	-
<b>Net income for the year/ Net movement in funds</b>		24,103	-
Fund balances at 1 April 2020		2,526	2,526
<b>Fund balances at 31 March 2021</b>		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 £	£
<b>Current assets</b>					
Cash at bank and in hand		27,529		2,526	
<b>Creditors: amounts falling due within one year</b>	7	(900)		-	
Net current assets			26,629		2,526
<b>Income funds</b>					
Unrestricted funds - general			26,629		2,526
			26,629		2,526

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

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#### 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

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### 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 expended 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	2	900	902	-	-	-
	<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.