

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

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

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.

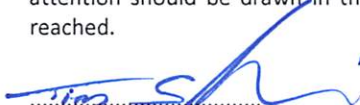
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance 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
		46,436	108,744
Creditors: Amounts falling due within one year	10	(894)	(858)
Net assets		45,542	107,886
Funds of the charity:			
Restricted income funds			
Restricted funds		5,000	16,000
Unrestricted income funds			
Unrestricted funds		40,542	91,886
Total funds	11	45,542	107,886

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

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grant funding of activities		107,800	126,000	233,800	95,000
Support costs	5	<u>894</u>	<u>-</u>	<u>894</u>	<u>863</u>
		<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>107,886</u>	<u>172,350</u>	<u>(234,694)</u>	<u>45,542</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>32,599</u>	<u>171,150</u>	<u>(95,863)</u>	<u>107,886</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>45,542</u>	<u>45,542</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).