

# TRANSFORM JUSTICE

England & Wales · Charity number 1150989

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08031781](#)

**Registered** 2013-02-27

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

## Contact

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**Address** Flat 13  
10-12 North Mews  
London  
WC1N 2JN

**Phone** 07906098686

**Email** [Penelope@transformjustice.org.uk](mailto:Penelope@transformjustice.org.uk)

**Website** [www.transformjustice.org.uk](http://www.transformjustice.org.uk)

## Activities

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**Objects:** OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT TO:(A) ADVANCE EDUCATION AND RESEARCH INTO THE ADMINISTRATION OF THE LAW AND THE LEGAL SYSTEM (AND PUBLISH THE USEFUL RESULTS THEREOF);(B) ADVANCE THE SOUND ADMINISTRATION OF THE LAW INCLUDING BUT NOT LIMITED TO:(I) PROMOTING THE EFFICIENCY AND EFFECTIVENESS OF LEGAL PROCEEDINGS AND LEGAL ADVICE;(II) ADVANCING PUBLIC UNDERSTANDING OF THE JUSTICE SYSTEM INCLUDING THE USE OF SANCTIONS; AND(III) SUPPORTING THE RECRUITMENT, DEVELOPMENT AND TRAINING OF THE JUDICIARY; (C) 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: I. RESEARCH INTO HUMAN RIGHTS ISSUES;II. PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;III. CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW;IV. RAISING AWARENESS OF HUMAN RIGHTS ISSUES;V. PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; ANDVI. PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;

**Activities:** Transform Justice has published and disseminated reports, tweets and blog posts on aspects of the justice system (the structure & administration of the courts, the funding of the criminal justice system), researched and published recommendations on more effective recruitment of the judiciary and raised

awareness of human rights issues through analysing the barriers to appealing criminal sentences.

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£159,759	£201,640	-	-
2024-03-31	£206,032	£201,628	-	-
2023-03-31	£139,243	£176,334	-	-
2022-03-31	£179,990	£167,739	-	-
2021-03-31	£175,199	£133,274	-	-

## Trustees

Name	Role	Appointed
Jennifer Anne Hough	Chair	2025-05-18
Elaine Pomery		2023-01-31
Kwame Boateng Sekyere		2025-06-18
Marie Sheldon		2020-11-28
Michelle McLean		2025-06-18
Nicholas Joel Davies		2025-06-18
Sarah Waite		2020-11-28
Simon Wolfensohn		2020-07-19
Sobanan Narenthiran		2024-02-09

**TRANSFORM JUSTICE**

England & Wales - Charity number 1150989

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# Accounts

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**TRANSFORM JUSTICE**

**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2025.

**COMPANY INFORMATION**

**Registration**                      Company Number: 08031781

Charity Number: 1150989

**Board of Trustees**              The following persons have served as members of the Board during the period and up to the date of this report:

Nicola Lowit  
Simon Wolfensohn  
Darryn Frost  
Nicola Hill (resigned on 15 June 2024)  
Sobanan Narenthiran  
Benedict Linton (resigned on 15 June 2024)  
Marie Ann Sheldon  
Sarah Waite  
Elaine Pomery  
Nicholas Davies (appointed on 18 June 2025)  
Dr. Jennifer Anne Hough (appointed on 18 June 2025)  
Kwame Boateng Sekyere (appointed on 18 June 2025)  
Michelle McLean (appointed on 18 June 2025)

**Registered Office**              Flat 13  
10-12 North Mews  
London WC1N 2JN

**Bankers**                              Co-operative  
Bank PO Box 250  
Skelmersdale  
WN8 6WT

Metro Bank  
One Southampton  
Row London WC1B  
5HA

**Independent Examiner**      Anthony Epton FCA, CTA  
Goldwins Limited  
75 Maygrove Road, West Hampstead,  
London NW6 2EG

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012 and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

Summary

In 2024/5 the politics of criminal justice continued to be dominated by the crisis in prison capacity and by the court backlog. Most attention was focussed on delays in Crown Court cases, but delays increased in the magistrates' courts too. Our CourtWatch London project (on magistrates' courts) got considerable media and stakeholder attention for its innovative approach, and for its recommendations for improving access to courts and fair trial rights for defendants. The findings influenced the work of the Judiciary's new open justice and transparency board. The election in June heralded a flurry of governmental activity - including two independent reviews on sentencing and courts to which Transform Justice responded. We succeeded in engaging key stakeholders on the need to reform criminal records, on the deficiencies of the single justice procedure (which influenced the government to consult on reforms) and on the benefits of diverting more lower-level offences from court. We were also pleased that the film promoting our campaign to reform criminal records won an award.

Resolving crime without going to court

Court has its place for serious crime. But crime can also be dealt with by the police, using out of court resolutions. We continue our work promoting these lower gears of the justice system which include cautions, community resolutions and deferred prosecution. To combat the media narrative that out of court resolutions are 'soft justice' which deny victims their day in court, we engaged with six police forces to interview victims about their experiences of having their case resolved out of court. We also commissioned a nationally representative survey of victims' attitudes and experiences of crime, court and out of court resolutions. The interview and survey findings (published June 2025) found that victims feel positively about greater use of out of court resolutions, and outlined how police and policy makers could improve victims' experience of these options.

Meantime we hosted engaging and well-attended webinars on raising the profile of, and confidence in, this overlooked second gear of the criminal justice system and updated our interactive crime resolution tracker, which ranks police forces on their use of out of court resolutions vs charge each year.

We continued to engage with the government and policy makers on this issue, meeting with ministers at the Home Office and Ministry of Justice, and with the National Police Chiefs' Council to discuss how to increase effective use of these options. We coordinated a positive meeting between the CPS and academics to discuss the CPS' concerns about deferred prosecution schemes. This resulted in the CPS agreeing to develop joint national guidance (with the NPCC) to support the effective use of these well-evidenced schemes across England and Wales. We also advocated successfully on the use of out of court resolutions for hate crime, holding a webinar sharing good practice examples of out of court resolutions being effectively used to deal with higher-harm crime and meeting with victims' groups and the CPS to build support for relaxing restrictions. The CPS subsequently agreed to expand a pilot of conditional caution use

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

for hate crime offences. Our evidence submission to the independent review of criminal courts also set out how out of court resolutions offered a sensible solution to the court backlog.

Courtwatch London

Our mass court observation programme, which brings volunteer members of the public into magistrates' courts to observe criminal hearings and report back what they see, is going from strength to strength. In May we published [three reports](#) (on open justice, court decision making and young adults) summarising more than 1,100 courtwatched hearings. The launch was marked by an in-person event attended by 70 courtwatchers and stakeholders. We secured coverage in a range of mainstream and specialist media (Private Eye, [Law Gazette](#), [The Times](#), and [The Evening Standard](#)) and produced a podcast episode to raise the profile of the findings. We held a roundtable with 12 policy makers and stakeholders to discuss the implications of the findings for young adult defendants and have met with a range of policy makers to advocate for the findings including the senior presiding judge, the court service, and the Sentencing Council. So far the [findings](#) have influenced a Ministry of Justice policy consultation on open justice, the Law Society's (successful) criminal legal aid judicial review, and the House of Lords inquiry into court interpreters. The data also heavily influenced our submissions to the government's sentencing review and the independent review of criminal courts. Our advocacy around the importance of open justice also encouraged the judiciary to set up a new open justice and transparency board, into which our director inputs through its stakeholder committee.

To promote courtwatching as a tool for system change, we also published a learning guide setting out the project's methodology and our reflections from the first year of delivery.

In November we secured funding to launch another round of the project, which allowed us to expand to all 15 London magistrates' courts. We expanded the advisory group (including existing courtwatchers) and held two design sessions with volunteers to discuss the focus of the project. Based on their input we increased our data collection on court efficiency matters including reasons for delays and adjournments. Between January and March we ran training for over 300 new volunteer courtwatchers. By the end of March they had observed over 800 hearings, with courtwatching data collection running until the end of July 2025. The data they gather will support us to make the case for policy and practice change to achieve more just decision-making, a more transparent system, and increased public confidence in the justice system.

### **Single Justice Procedure**

We received a small grant from the Network for Social Change to research and publish a report on the single justice procedure (SJP), a little known process for prosecuting and sentencing the majority of criminal cases in England and Wales. Cases are judged "on the papers" by a single magistrate sitting alone. In 2024/5 we researched this issue in preparation for the report publication in July 2025. The research focussed on the barriers to access to justice posed by the SJP and the difficulties faced by defendants with disabilities. In March the Ministry of Justice published a consultation on major changes to the scrutiny and practice of private prosecutors including SJP prosecutors. This was influenced by our advocacy and by mainstream media investigations.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Podcast and media and social media coverage**

The Transform Justice podcast continued to gain regular listeners and to attract engaging guests. We released a new podcast every four weeks and subjects ranged from the impact of imprisonment on families to the effectiveness of the lay magistracy. The podcast has achieved more than 27,000 total streams to date and now has over 1,500 followers. We have continued to promote new episodes across our social media platforms, usually using short-form video content. We have worked with the media hub at a Warwickshire prison to broadcast the podcast on their internal radio station, with hopes to roll this out across more prison radio stations.

Our social media accounts continue to grow in reach and engagement, with our Transform Justice accounts now totalling over 8,000 followers across X, BlueSky, Instagram, LinkedIn and TikTok, and over 1,500 for FairChecks and 1,300 for CourtWatch London.

Across the year 2024/5 we have been featured or mentioned in 50 newspaper articles, blogs, radio segments and podcasts, including the Times, the Mirror, the Financial Times, the Standard and the Telegraph, amongst many more. These have covered a range of topics including out of court resolutions, open justice and court observation, criminal records, the single justice procedure, prison capacity and assaults of emergency workers.

Through our podcast, social media and mainstream media presence, we continue to educate the public on issues in the justice system and explore potential solutions, both of which are vital for raising awareness.

**FairChecks**

FairChecks - our campaign to reform criminal records run jointly with the charity Unlock - was significantly affected by the election. Many parliamentarians who had supported reform left parliament and there was an huge influx of new MPs. Supporters of FairChecks and ourselves engaged with prospective MPs and with newly elected MPs building up a new network of supporters. FairChecks had 10,150 supporters by the end of the year and they contacted three-quarters of all MPs elected in July 2024.

Many MPs wrote to or engaged with ministers and, by March, we had also had some productive engagement with the new ministers. In March, we organised a briefing at the House of Lords to inform MPs and peers of the issues surrounding criminal records disclosure. Three of our ambassadors joined to speak bravely and candidly to attendees about their experiences. Liberal Democrat MP Anna Sabine was then inspired to work with us to put forward a probing amendment to the Crime and Policing Bill. We will be building on this engagement this year with the aim of influencing ministers to support reform.

We also worked with director Jordan Pitt and his team at One Umbrella Productions, in conjunction with the Media Trust and Criminal Justice Alliance, to produce a powerful short film highlighting the experiences of those dealing with the impacts of an old or minor caution or conviction. The film won first-place in its category at the Smiley Charity Film Awards 2025.

**Advocacy with government**

The new government faced two major justice crises - a lack of prison capacity and a severe backlog in the criminal courts. To support their resolution the Ministry of Justice commissioned independent reviews on sentencing, and on efficiency in the courts, both of which invited external organisations to give written evidence. We submitted evidence to both reviews, focussing on sentence deflation and diversion from prosecution, and our evidence was quoted in both reports.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**A note to donors, volunteers and supporters**

Transform Justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes our CourtWatch London volunteers, our FairChecks supporters and ambassadors, One Umbrella Productions and all who contributed their time to produce our award-winning short film, and Burges Salmon, 23es Chambers, City of London Law School, London Metropolitan University, Mountford Chambers and Simpson Thacher & Bartlett, all of whom allowed Transform Justice to use meeting rooms or event spaces pro bono.

**Financial Review**

**Result for the period**

The Board of Trustees reports that expenditure exceeded income by £41,881 during the year. A strategic decision was taken by the trustees to reduce the amount of the reserves somewhat to invest in the charities activities and fund a poll to further knowledge of both the public and victim's views.

**Reserves**

The accounts show total unrestricted funds carried forward of £74,460 (2024: £116,341) as shown in Note 13 to the financial pages.

**Statement of Trustee responsibilities**

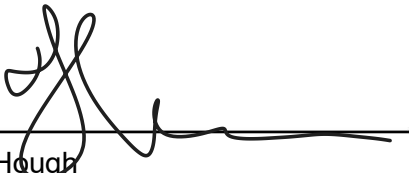
Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed:   
Dr Jennifer Hough  
On behalf of the Board

Date: 19/11/2025

## **Independent Examiner's Report to the Trustees of Transform Justice**

I report to the charity Trustees on my examination of the accounts of the Transform Justice for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Anthony Epton BA FCA CTA  
Goldwins Ltd  
Chartered accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

21/11/2025

## Transform Justice

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Donations	3	3,683	1,237	4,920	828
Charitable activities	4	86,500	67,618	154,118	205,204
Investment income		721	-	721	-
<b>Total income</b>		<b>90,904</b>	<b>68,855</b>	<b>159,759</b>	<b>206,032</b>
<b>Expenditure on:</b>	5				
Charitable activities		132,785	68,855	201,640	201,628
<b>Total expenditure</b>		<b>132,785</b>	<b>68,855</b>	<b>201,640</b>	<b>201,628</b>
<b>Net income / (expenditure) for the year</b>		<b>(41,881)</b>	-	<b>(41,881)</b>	4,404
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(41,881)</b>	-	<b>(41,881)</b>	4,404
<b>Reconciliation of funds:</b>					
Total funds brought forward		116,341	-	116,341	111,937
<b>Total funds carried forward</b>		<b>74,460</b>	-	<b>74,460</b>	116,341

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**Transform Justice**  
**Balance sheet**  
**As at 31 March 2025**

	Note	2025 £	2025 £	2024 £	2024 £
<b>Current assets:</b>					
Debtors	10	15,962		619	
Cash at bank and in hand		117,078		152,984	
		<u>133,040</u>		<u>153,603</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>58,580</u>		<u>37,262</u>	
<b>Net current assets</b>			<u>74,460</u>		<u>116,341</u>
<b>Total net assets</b>			<u>74,460</u>		<u>116,341</u>
<b>Funds</b>					
	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>74,460</u>		<u>116,341</u>	
Total unrestricted funds			<u>74,460</u>		<u>116,341</u>
<b>Total funds</b>			<u>74,460</u>		<u>116,341</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustee acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on 19/11/2025.

and signed on their behalf by:



\_\_\_\_\_  
 Jennifer Hough  
 Trustee

**Company registration no. 08031781**

The attached notes form part of the financial statements.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

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**1 Accounting policies**

**a) Basis of preparation**

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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**d) Interest receivable**

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

**e) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations and grants solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on raising funds comprise the cost of donations made; expenditure on charitable activities include costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**h) Tangible fixed assets**

Expenditure on assets costing less than £1,000 is expensed.

**i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**2 Detailed comparatives for the statement of financial activities**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
<b>Income from:</b>			
Donations	421	407	828
Charitable activities	87,754	117,450	205,204
<b>Total income</b>	<u>88,175</u>	<u>117,857</u>	<u>206,032</u>
<b>Expenditure on:</b>			
Charitable activities	83,771	117,857	201,628
<b>Total expenditure</b>	<u>83,771</u>	<u>117,857</u>	<u>201,628</u>
<b>Net income / expenditure before gains / (losses) on investments</b>	4,404	-	4,404
Transfers between funds	-	-	-
<b>Net income / (expenditure)</b>	<u>4,404</u>	<u>-</u>	<u>4,404</u>
Total funds brought forward	111,937	-	111,937
<b>Total funds carried forward</b>	<u><u>116,341</u></u>	<u><u>-</u></u>	<u><u>116,341</u></u>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	3,683	1,237	4,920	828
	<u>3,683</u>	<u>1,237</u>	<u>4,920</u>	<u>828</u>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Grants receivable</b>				
The Hadley Trust	70,000	-	70,000	70,000
ABRDN Financial Fairness Trust	-	50,200	50,200	35,000
Network for Social Change	-	3,518	3,518	15,000
Article for Times (Fairchecks)	-	400	400	200
Podcast for Howard League	-	-	-	1,254
Barrow Cadbury Trust	-	1,000	1,000	35,000
Lloyds Bank Foundation	-	-	-	32,250
Crucible Trust - Courtwatch	-	12,500	12,500	-
AB Charitable Trust - General Fund	16,500	-	16,500	16,500
<b>Total income from charitable activities</b>	<u><u>86,500</u></u>	<u><u>67,618</u></u>	<u><u>154,118</u></u>	<u><u>205,204</u></u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**5 Analysis of expenditure**

	<u>Charitable</u> <u>activities</u> £	<u>Support</u> <u>costs</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Staff costs	-	150,638	150,638	153,848
<b>Scoping, research and dissemination activities</b>				
Podcast project	3,453	-	3,453	1,308
Criminal Records (Fairchecks)	12,055	-	12,055	10,447
Courtwatch	6,560	-	6,560	9,444
Alternatives to Prosecution	-	-	-	3,032
<b>Grants to organisations</b>				
Other organisations	7,348	-	7,348	6,500
<b>Support costs</b>				
Administrative and research support	-	13,040	13,040	-
Office and general expenses	-	4,942	4,942	4,978
Website update	-	1,240	1,240	8,147
Independent examination	-	2,160	2,160	1,860
Governance costs	-	204	204	1,863
Trustee expenses	-	-	-	201
	<u>29,416</u>	<u>172,224</u>	<u>201,640</u>	<u>201,628</u>
Support costs	172,224	(172,224)	-	
<b>Total expenditure 2025</b>	<u><u>201,640</u></u>	<u><u>-</u></u>	<u><u>201,640</u></u>	
Total expenditure 2024	<u><u>201,628</u></u>	<u><u>-</u></u>	<u><u>201,628</u></u>	

Of the total expenditure, £132,485 was unrestricted (2024: £83,771) and £68,855 was restricted (2024: £117,857).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2025</b>	2024
	£	£
Independent examiner's fees net of VAT	<u><b>1,800</b></u>	<u>1,550</u>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2025</b>	2024
	£	£
Salaries and wages	<b>95,759</b>	<b>106,443</b>
Social security costs	<b>4,031</b>	<b>4,942</b>
Employer's contribution to defined contribution pension schemes	<b>1,942</b>	<b>2,186</b>
Other staff costs	<b>2,012</b>	<b>277</b>
Pension contribution (salary sacrifice)	<b>46,894</b>	<b>40,000</b>
	<u><b>150,638</b></u>	<u><b>153,848</b></u>

One employees earned over £60,000 in the year.

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £64,386 (2024: £56,925).

No charity trustees were paid or received any other benefits from employment with the charity in the year (2024: £nil). No travel expenses were reimbursed to the trustees during the year (2024: £201).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2025</b>	2024
	No.	No.
Charitable activities	<u><b>4</b></u>	<u>4</u>
	<u><b>4</b></u>	<u>4</u>

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Pension**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. Contributions for March 2024 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.8 % and this is deducted from the investment fund annually. Employees can also, on their request, opt for the charity pension contribution to be made to their personal pension scheme rather than the provided NEST scheme. One employee opted for this in 2025 (2024:one). The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£46,984 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2024 £40,000). The total remuneration for the year includes a catch-up payment of approximately £3,000 for salary sacrifice pension contributions relating to prior years.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

<b>10 Debtors</b>		<b>2025</b>	<b>2024</b>
		£	£
Other debtors		<b>762</b>	619
Accrued income		<b>15,200</b>	-
		<b>15,962</b>	<b>619</b>

<b>11 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		£	£
Trade creditors		<b>13,762</b>	142
Taxation and social security		-	-
Pension		<b>232</b>	<b>260</b>
Accruals		<b>2,160</b>	1,860
Deferred income		<b>42,426</b>	35,000
		<b>58,580</b>	<b>37,262</b>

<b>Deferred income</b>		<b>2025</b>	<b>2024</b>
		£	£
Balance at the beginning of the year		<b>35,000</b>	64,250
Amount released to income in the year		<b>(35,000)</b>	(64,250)
Amount deferred in the year		<b>42,426</b>	35,000
Balance at the end of the year		<b>42,426</b>	<b>35,000</b>

Deferred income represents grants received from Network for Social Change (£4,926), Crucible Trust (£37,500) for the purpose of expenditure in a future period.

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
Net current assets	<b>74,460</b>	-	<b>74,460</b>
<b>Net assets at the end of the year</b>	<b>74,460</b>	-	<b>74,460</b>

Analysis of net assets between funds-prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	116,341	-	116,341
Net assets at the end of the year	<b>116,341</b>	-	<b>116,341</b>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

13	Movements in funds	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
	<b>Restricted funds:</b>					
	ABRDN Financial Fairness Trust	-	50,200	50,200	-	-
	Network for Social Change	-	3,518	3,518	-	-
	Article for Times (Fairchecks)	-	400	400	-	-
	Barrow Cadbury Trust	-	1,000	1,000	-	-
	Crucible Trust - Courtwatch	-	12,500	12,500	-	-
	CAF Donation - Fairchecks	-	1,237	1,237	-	-
	<b>Total restricted funds</b>	<b>-</b>	<b>68,855</b>	<b>68,855</b>	<b>-</b>	<b>-</b>
	<b>Unrestricted funds:</b>					
	General funds	116,341	90,904	132,785	-	74,460
	<b>Total unrestricted funds</b>	<b>116,341</b>	<b>90,904</b>	<b>132,785</b>	<b>-</b>	<b>74,460</b>
	<b>Total funds</b>	<b>116,341</b>	<b>159,759</b>	<b>201,640</b>	<b>-</b>	<b>74,460</b>
	Movements in funds-prior year	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
	<b>Restricted funds:</b>					
	ABRDN Financial Fairness Trust	-	35,000	35,000	-	-
	Network for Social Change - Courtwatch	-	15,000	15,000	-	-
	Article for Times (Fairchecks)	-	200	200	-	-
	Barrow Cadbury Trust	-	35,000	35,000	-	-
	Lloyds Bank Foundation	-	32,250	32,250	-	-
	CAF Donation - Fairchecks	-	407	407	-	-
	<b>Total restricted funds</b>	<b>-</b>	<b>117,857</b>	<b>117,857</b>	<b>-</b>	<b>-</b>
	<b>Unrestricted funds:</b>					
	General funds	111,937	88,175	83,771	-	116,341
	<b>Total unrestricted funds</b>	<b>111,937</b>	<b>88,175</b>	<b>83,771</b>	<b>-</b>	<b>116,341</b>
	<b>Total funds</b>	<b>111,937</b>	<b>206,032</b>	<b>201,628</b>	<b>-</b>	<b>116,341</b>

**Purpose of restricted funds**

Funding from The Barrow Cadbury Trust was for the first Courtwatch project (run 23/24) and used for the publishing of three reports from this project in 24/25.

Funding received from ABRDN Financial Fairness Trust were used for FairChecks, a campaign aiming to empower people with lived experience to advocate for reform to the criminal records disclosure system so that old and minor cautions and convictions are not revealed in checks.

Further funds for FairChecks were received from individual donations via CAF as well as payment for two articles written for the Times about FairChecks.

Funding from Network for Social Change was received to research and publish a report on the Single Justice Procedure (SJP). The research focussed on the barriers to access to justice posed by the SJP and the difficulties faced by those with disabilities. The research took place during 24/25 and 25/26 financial years and the report was published in July 2025.

Funding from the Crucible Trust was received for a second round of the Courtwatch Project to continue the volunteer observations of daily hearings and report on what they see with the aim to further increase community ownership and oversight of what our courts are doing to and for people.

**14 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**15 Related party transactions**

There were no related party transaction during the year (2024- none).

**TRANSFORM JUSTICE**

England & Wales - Charity number 1150989

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# Accounts

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**TRANSFORM JUSTICE**

**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2024.

**COMPANY INFORMATION**

**Registration**                      Company Number: 08031781  
Charity Number: 1150989

**Board of Trustees**              The following persons have served as members of the Board during the period and up to the date of this report:

Chris Stanley (resigned January 2024)  
Nicola Lowit  
Simon Wolfensohn  
Darryn Frost  
Nicola Hill (appointed September 2023)  
Sobanan Narenthiran (appointed February 2024)  
Benedict Linton (appointed February 2024)  
Marie Ann Sheldon  
Sarah Waite  
Elaine Pomery

**Registered Office**              43 Lawford Road  
London  
NW5 2LG

**Bankers**                              Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

Metro Bank  
One Southampton Row  
London WC1B 5HA

**Independent Examiner**      Anthony Epton FCA, CTA, FCIE  
Goldwins Limited  
75 Maygrove Road, West Hampstead,  
London NW6 2EG

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012 and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

Summary

The politics of criminal justice were dominated by the looming prison capacity crisis and the continuing backlog in the courts. Ministers resorted to letting prisoners out early but found no means of resolving the courts backlog. During this “holding” period (in which an election was expected to be called at some point in 2024), the political parties vied with each other to be tough on crime, despite the prison capacity issue. We engaged with all parties including shadow ministers.

The outstanding project of the year was CourtWatch London, which involved recruiting community volunteers to observe and write notes on magistrates’ court hearings - findings we analysed throughout early 2024 and published in May. We also made steady progress advocating for diversion from prosecution, contributed to heightened awareness of the problems caused by the Single Justice Procedure, and increased membership for our FairChecks movement to reform criminal records disclosure. We continue to reach new audiences through the Transform Justice podcast and to get prominent coverage in print media.

Resolving crime without going to court

This was the fourth and final year of funding for our programme (funded by the Lloyds Bank Foundation) advocating for greater diversion from prosecution. This year we continued to engage with national stakeholders including the National Police Chiefs’ Council, the Ministry of Justice, the Home Office and the inspectorate. We offered advice to police forces and advocated through social and mainstream media for greater consideration of out of court resolutions rather than prosecution for low level crime. We had particular success in three areas. We persuaded the retail industry not to lobby for the offence of assaulting a retail worker to have an increased maximum prison sentence. We promoted our crime resolution tracker - an interactive online “league table” of police forces ranked by how much they diverted from courts - as a key tool in incentivising forces to divert more. The NPCC changed the terminology they used from ‘out of court disposals’ to ‘out of court resolutions’ based on our messaging research. We also ran an action learning set for police officers who led the out of court resolution team for their force. Our work on promoting diversion from court has given police forces confidence to explain why diversion is an effective option.

FairChecks

The FairChecks movement (which started in 2020) has over 8000 supporters, most of whom are recruited via social media. It is a joint project with the charity Unlock. Supporters advocate for reform of criminal records disclosure - to reduce the number of old and minor offences appearing on criminal records checks and allow people to move on and fulfil their potential. The goal is legislative reform. This is ambitious but achievable given widespread parliamentary support for reform. The challenge is to convert that support to parliamentary and ministerial action. To that end our supporters engaged with their own constituency parliamentary candidates and MPs and Transform Justice engaged with civil servants and ministers. As of March 2024, supporters had contacted 85% of MPs asking for their support. MP research conducted pro

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

bono by NFP on our behalf found that 21% of MPs surveyed were supportive of FairChecks. This year we increased the number of supporters and launched an ambassadors programme for supporters who were

keen to take their activism to the next level by sharing their story publicly and engagement with media and government stakeholders - we now have 9 ambassadors.

In January we secured media coverage for a new report - "Land of the free? Comparing England & Wales criminal records with five US states" - which proved that criminal records disclosure regulations are more punitive in England and Wales than in many US states. We engaged with manifesto drafting teams from Labour, Conservative, Lib Dem and the Green Party aiming for criminal record reform in general or one of our three policy asks to be included in party manifestos.

### Criminal courts and sentencing

We have continued to pursue recommendations from previous Transform Justice research and to exploit opportunities to increase awareness of issues on which we have expertise. The single justice procedure is a good example. This way of prosecuting people for low level crime (like not having the right bus ticket) is little scrutinised or challenged. But Transform Justice is one of the few charities to have examined it and to express evidence-based concerns about it. In the wake of the Post Office scandal, journalists became more interested in the SJP and Transform Justice's concerns were featured in a number of articles including the Evening Standard investigations led by Tristan Kirk.

### Courtwatch London

We ran CourtWatch London - a mass court observation project where volunteer members of the public observed magistrates' courts hearings and reported what they saw. The project aimed to open up the magistrates' courts to observers from the local community. We recruited and trained over 150 volunteer members of the public to visit magistrates' courts, watch hearings and send us notes of their observations. Courtwatching ran from July to December 2023, bringing 82 courtwatchers into magistrates' courts to report on a total of 1,129 hearings. Our team analysed the data and prepared three reports to be published later in the year (May 2024). A learning guide on the courtwatching methodology will also be published in August 2024. In the meantime we fed early findings into policy making in several ways. In September 2023 we facilitated a meeting between Ministry of Justice open justice policy makers and courtwatchers to feed into the government's open justice call for evidence. We supported the Law Society's (ultimately successful) criminal legal aid judicial review, feeding in courtwatcher reports from hearings with unrepresented defendants. In February we fed into HMCTS' new published guidance on attending and observing courts, drawing on experiences and reports from our courtwatchers.

The project improved our understanding of what happens in court and strengthened the case for policy and practice change in areas such as defendant participation, video links, open justice and sentencing. It also increased community ownership and interest in our magistrates' courts, prompting seven volunteers to express an interest in applying to be magistrates themselves. Many of the courtwatchers have indicated that they would be interested in continuing to CourtWatch and we hope to build on that enthusiasm in a second phase of the project which would involve existing volunteers more closely in the project's design.

### Parliamentary engagement

We did not do full briefings for the criminal justice bills which were tabled this year. However, we did brief MPs sitting on the Bill Committee for the Criminal Justice Bill on two particular issues - police child remand and violence against retail workers. We advocated for a change in the legal criteria used by police to remand children. We would like these criteria to be more restrictive (to reduce use of detention) and persuaded Labour to table an amendment to that effect. We also provided reasoned arguments against a Labour

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

amendment which aimed to introduce the offence of assault retail worker with a maximum penalty of double the current tariff for the equivalent offence. In March we coordinated an open letter to the retail industry

organisation the British Retail Consortium, signed by 12 charities, which led to the BRC rescinding their call for an increased maximum penalty. The Bill and all potential amendments fell when the Prime Minister called the general election.

### Podcast

The Transform Justice podcast was launched in June 2022 and has now established itself as a regular listen for those interested in criminal justice policy and practice. In 2023/4, 13 podcasts were “published” on issues ranging from rape prosecutions to neurodivergent defendants, all featuring well-respected guests from across the criminal justice sector. By April 2024 we had 710 followers and a 5 star rating on Spotify, and 293 followers and a 4.6 star rating on Apple podcasts. The number of listens in the first 24 hours of publishing each episode continues to increase steadily. The podcast aims to raise awareness of issues and educate in an accessible way.

### Localising criminal justice services

In July we published a short briefing [paper](#) making the case for greater localisation of criminal justice services - including probation, victims’ services, CPS and courts. The paper revisited arguments made in previous Transform Justice research by Rob Allen, updated in light of the renewed political enthusiasm for devolution, desk research and conversations with key stakeholders. It advocated for the delegation of criminal justice budgets to police and crime commissioner level so that local politicians could decide how funds could be most effectively spent. We promoted the ideas to policy makers and politicians as a radical solution to the perverse incentives in the criminal justice system. While the ideas did not feature in party manifestos they did gain support from some quarters, particularly probation with the outgoing Chief Probation Inspector Justin Russell calling for more localism in his September 2023 [farewell message](#).

### Better Justice

We continued to engage with the Better Justice project. We are one of the key partners of this group aiming to change the political narrative on criminal justice. In January the group launched a [report](#) on the relationship between penal reform charities and politicians. This independent research suggested a mutual lack of understanding between the two sectors which this project will seek to resolve.

### A note to donors, volunteers and supporters

Transform Justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes lawyers Reed Smith, who offered us pro bono research, and Burges Salmon, 23es Chambers, Herbert Smith Freehills, London Metropolitan University and Mountford Chambers, all of whom allowed Transform Justice to use meeting rooms pro bono.



## **Independent Examiner's Report to the Trustees of Transform Justice**

I report to the charity Trustees on my examination of the accounts of the Transform Justice for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Anthony Epton BA FCA CTA FCIE  
Goldwins  
Chartered accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

13 November 2024

## Transform Justice

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations	3	421	407	828	8,643
Charitable activities	4	<u>87,754</u>	<u>117,450</u>	<u>205,204</u>	<u>130,600</u>
<b>Total income</b>		<u>88,175</u>	<u>117,857</u>	<u>206,032</u>	<u>139,243</u>
<b>Expenditure on:</b>	5				
Charitable activities		<u>83,771</u>	<u>117,857</u>	<u>201,628</u>	<u>176,334</u>
<b>Total expenditure</b>		<u>83,771</u>	<u>117,857</u>	<u>201,628</u>	<u>176,334</u>
<b>Net income / (expenditure) for the year</b>		<b>4,404</b>	-	<b>4,404</b>	(37,091)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>4,404</b>	-	<b>4,404</b>	(37,091)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>111,937</u>	-	<u>111,937</u>	<u>149,028</u>
<b>Total funds carried forward</b>		<u>116,341</u>	-	<u>116,341</u>	<u>111,937</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**Transform Justice**  
**Balance sheet**  
**As at 31 March 2024**

	Note	2024 £	2024 £	2023 £	2023 £
<b>Current assets:</b>					
Debtors	10	619		-	
Cash at bank and in hand		152,984		178,775	
		<u>153,603</u>		<u>178,775</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>37,262</u>		<u>66,838</u>	
<b>Net current assets</b>			<u>116,341</u>		<u>111,937</u>
<b>Total net assets</b>			<u>116,341</u>		<u>111,937</u>
<b>Funds</b>					
	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>116,341</u>		<u>111,937</u>	
Total unrestricted funds			<u>116,341</u>		<u>111,937</u>
<b>Total funds</b>			<u>116,341</u>		<u>111,937</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustee acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on ...05.11.2024

and signed on their behalf by:

*Nicola Lowit*

**Nicola Lowit**  
**Trustee**

**Company registration no. 08031781**

The attached notes form part of the financial statements.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

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**1 Accounting policies**

**a) Basis of preparation**

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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**d) Interest receivable**

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

**e) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations and grants solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on raising funds comprise the cost of donations made; expenditure on charitable activities include costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**h) Tangible fixed assets**

Expenditure on assets costing less than £1,000 is expensed.

**i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**2 Detailed comparatives for the statement of financial activities**

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
<b>Income from:</b>			
Donations	8,260	383	8,643
Charitable activities	85,000	45,600	130,600
<b>Total income</b>	<u>93,260</u>	<u>45,983</u>	<u>139,243</u>
<b>Expenditure on:</b>			
Charitable activities	84,102	92,232	176,334
<b>Total expenditure</b>	<u>84,102</u>	<u>92,232</u>	<u>176,334</u>
<b>Net income / expenditure before gains / (losses) on investments</b>	9,158	(46,249)	(37,091)
Transfers between funds	-	-	-
<b>Net income / (expenditure)</b>	<u>9,158</u>	<u>(46,249)</u>	<u>(37,091)</u>
Total funds brought forward	102,779	46,249	149,028
<b>Total funds carried forward</b>	<u><u>111,937</u></u>	<u><u>-</u></u>	<u><u>111,937</u></u>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	421	407	828	8,643
	<u>421</u>	<u>407</u>	<u>828</u>	<u>8,643</u>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Grants receivable</b>				
The Hadley Trust	70,000	-	70,000	70,000
ABRDN Financial Fairness Trust	-	35,000	35,000	-
Network for Social Change - Courtwatch	-	15,000	15,000	-
Article for Times (Fairchecks)	-	200	200	-
Podcast for Howard League	1,254	-	1,254	-
Barrow Cadbury Trust	-	35,000	35,000	2,600
Lloyds Bank Foundation	-	32,250	32,250	13,000
Lady Edwina Grosvenor	-	-	-	30,000
AB Charitable Trust - General Fund	16,500	-	16,500	15,000
<b>Total income from charitable activities</b>	<u><u>87,754</u></u>	<u><u>117,450</u></u>	<u><u>205,204</u></u>	<u><u>130,600</u></u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**5 Analysis of expenditure**

	<u>Charitable</u> <u>activities</u> £	<u>Support</u> <u>costs</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Staff costs	-	153,848	153,848	123,003
<b>Scoping, research and dissemination activities</b>		-	-	-
Podcast project	1,308	-	1,308	2,973
Criminal Records (Fairchecks)	10,447	-	10,447	7,181
Courtwatch	9,444	-	9,444	-
Alternatives to Prosecution	3,032	-	3,032	1,492
Magistrates Survey		-	-	320
<b>Grants to organisations</b>				
Fairchecks project		-	-	5,750
Other organisations	6,500	-	6,500	-
<b>Support costs</b>				
Administrative and research support	-	-	-	21,215
Office and general expenses	-	4,978	4,978	4,539
Website update	-	8,147	8,147	7,462
Independent examination	-	1,860	1,860	1,680
Governance costs	-	1,863	1,863	559
Trustee expenses	-	201	201	160
	<u>30,731</u>	<u>170,897</u>	<u>201,628</u>	<u>176,334</u>
Support costs	170,897	(170,897)	-	
<b>Total expenditure 2024</b>	<u><u>201,628</u></u>	<u><u>-</u></u>	<u><u>201,628</u></u>	
Total expenditure 2023	<u><u>176,334</u></u>	<u><u>-</u></u>	<u><u>176,334</u></u>	

Of the total expenditure, £83,771 was unrestricted (2023: £84,102) and £117,857 was restricted (2023: £92,232).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2024</b>	2023
	£	£
Independent examiner's fees net of VAT	<u><b>1,550</b></u>	<u>1,400</u>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2024</b>	2023
	£	£
Salaries and wages	<b>106,443</b>	<b>78,060</b>
Social security costs	<b>4,942</b>	<b>2,071</b>
Employer's contribution to defined contribution pension schemes	<b>2,186</b>	<b>1,482</b>
Other staff costs	<b>277</b>	<b>1,390</b>
Pension contribution (salary sacrifice)	<u><b>40,000</b></u>	<u><b>40,000</b></u>
	<u><b>153,848</b></u>	<u><b>123,003</b></u>

No employees earned over £60,000 in the year.

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £56,925 (2023: £56,011).

No charity trustees were paid or received any other benefits from employment with the charity in the year (2023: £nil). Trustees' expenses represents the payment of reimbursement of travel costs totalling £201 (2023: £160).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2024</b>	2023
	No.	No.
Charitable activities	<u><b>4</b></u>	<u>3</u>
	<u><b>4</b></u>	<u>3</u>

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Pension**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. Contributions for March 2024 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.8 % and this is deducted from the investment fund annually. Employees can also, on their request, opt for the charity pension contribution to be made to their personal pension scheme rather than the provided NEST scheme. One employee opted for this in 2024 (2023:one). The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£40,000 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2023 £40,000).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

<b>10 Debtors</b>		<b>2024</b>	<b>2023</b>
		£	£
Other debtors		<u>619</u>	-
		<u><b>619</b></u>	<u>-</u>

<b>11 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		£	£
Trade creditors		142	135
Taxation and social security		-	199
Pension		260	574
Accruals		1,860	1,680
Deferred income		<u>35,000</u>	<u>64,250</u>
		<u><b>37,262</b></u>	<u><b>66,838</b></u>

**Deferred income**

		<b>2024</b>	<b>2023</b>
		£	£
Balance at the beginning of the year		64,250	-
Amount released to income in the year		(64,250)	-
Amount deferred in the year			64,250
Balance at the end of the year		<u><b>35,000</b></u>	<u><b>64,250</b></u>

Deferred income represents grants received for the purpose of expenditure in a future period. Deferred income comprises of grants from: ABRDN Financial Fairness Trust £35,000.

**12 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£
Net current assets	<u>116,341</u>	-	<u>116,341</u>
<b>Net assets at the end of the year</b>	<u><b>116,341</b></u>	<u>-</u>	<u><b>116,341</b></u>

Analysis of net assets between funds-prior year

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£
Net current assets	<u>111,937</u>	-	<u>111,937</u>
Net assets at the end of the year	<u><b>111,937</b></u>	<u>-</u>	<u><b>111,937</b></u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

13 Movements in funds	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b><u>Restricted funds:</u></b>					
ABRDN Financial Fairness Trust	-	35,000	35,000	-	-
Network for Social Change - Courtwatch	-	15,000	15,000	-	-
Article for Times (Fairchecks)	-	200	200	-	-
Barrow Cadbury Trust	-	35,000	35,000	-	-
Lloyds Bank Foundation	-	32,250	32,250	-	-
CAF Donation - Fairchecks	-	407	407	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>117,857</b>	<b>117,857</b>	<b>-</b>	<b>-</b>
<b><u>Unrestricted funds:</u></b>					
General funds	111,937	88,175	83,771	-	116,341
<b>Total unrestricted funds</b>	<b>111,937</b>	<b>88,175</b>	<b>83,771</b>	<b>-</b>	<b>116,341</b>
<b>Total funds</b>	<b>111,937</b>	<b>206,032</b>	<b>201,628</b>	<b>-</b>	<b>116,341</b>
<b>Movements in funds-prior year</b>					
	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b><u>Restricted funds:</u></b>					
Lady Edwina Grosvenor/donation - Fairchecks	-	30,000	(30,000)	-	-
Lloyds Bank Foundation - Alternatives to Prosecution	44,549	13,000	(57,549)	-	-
Barrow Cadbury Trust - Mental Health Crisis	1,700	600	(2,300)	-	-
Barrow Cadbury Trust - Courtwatch	-	2,000	(2,000)	-	-
CAF Donation - Fairchecks	-	383	(383)	-	-
<b>Total restricted funds</b>	<b>44,549</b>	<b>45,600</b>	<b>(91,849)</b>	<b>-</b>	<b>-</b>
<b><u>Unrestricted funds:</u></b>					
General funds	102,779	93,260	(84,102)	-	111,937
<b>Total unrestricted funds</b>	<b>102,779</b>	<b>93,260</b>	<b>(84,102)</b>	<b>-</b>	<b>111,937</b>
<b>Total funds</b>	<b>147,328</b>	<b>138,860</b>	<b>(175,951)</b>	<b>-</b>	<b>111,937</b>

**Purpose of restricted funds**

Funding from The Barrow Cadbury Trust and Network for Social change were used for the Courtwatch project whereby Volunteers observe the daily hearings and report on what they see with the aim to increase community ownership and oversight of what our courts are doing to and for people. This project ran throughout 23/24, with three reports published during 24/25.

Funding from ABRDN Financial Fairness Trust were received for FairChecks - a campaign aiming to empower people with lived experience to advocate for reform to the criminal records disclosure system so that old and minor cautions and convictions are not revealed in checks.

Funding from Lloyds Bank foundation was received to extend the Alternatives to Prosecution Project by a further year, advocating for increased use of ways to resolve crime (including out of court disposals, diversion and restorative justice) without going to court.

Further funds for Fairchecks were received from individual donations via CAF and also payment for an article written for the Times about Fairchecks.

**14 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**15 Related party transactions**

There were no related party transaction during the year (2023- none).

**TRANSFORM JUSTICE**

England & Wales - Charity number 1150989

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# Accounts

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**TRANSFORM JUSTICE**

**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2023.

**COMPANY INFORMATION**

**Registration**                      Company Number: 08031781  
Charity Number: 1150989

**Board of Trustees**              The following persons have served as members of the Board during the period and up to the date of this report:

Mr Chris Stanley  
Dr Hannah Quirk (resigned January 2023)  
Nicola Lowit  
Simon Wolfensohn  
Darryn Frost  
Marie Ann Sheldon  
Sarah Waite  
Sarah Lombard (resigned January 2023)  
Elaine Pomery (appointed January 2023)

**Registered Office**              43 Lawford Road  
London  
NW5 2LG

**Bankers**                              Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

Metro Bank  
One Southampton Row  
London WC1B 5HA

**Independent Examiner**      Anthony Epton FCA, CTA, FCIE  
Goldwins Limited  
75 Maygrove Road, West Hampstead,  
London NW6 2EG

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012, and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

Summary

In the year ending March 2023 Transform Justice continued to publish evidence and research to influence policy makers and practitioners to create a fairer, more compassionate and open justice system in England and Wales. With the aim of educating people about the justice system, we commissioned a new website and started producing a podcast on justice issues.

Resolving crime without going to court

We continued to promote effective diversion from prosecution as part of our Lloyds Bank Foundation work which started in January 2021. We advocate that the police use out of court disposals or no formal sanction rather than charge for lower-level offences for which, if convicted, defendants would receive a fine or absolute/conditional discharge. Our advocacy has had two main target audiences – national stakeholders including the National Police Chiefs' Council and Home Office and Ministry of Justice (MoJ) civil servants, and individual police forces to whom we have offered support.

In this period, we engaged most closely with these police forces: Lancashire, West Midlands, Derbyshire, Sussex, Leicestershire, Gloucestershire, Warwickshire and West Yorkshire. We offered research insights, counsel on how to promote diversion to police colleagues and advice on communicating effectively to victims and to the public.

In January 2023 we held a major conference on resolving crime without going to court attended by 159 people from the police, voluntary sector, and academia. The conference featured presentations and panel discussions from experts and police champions and two keynote speeches by the Chief Inspector of Police and the incumbent Chair of the National Police Chiefs' Council.

We have had very positive engagement with the police. Our greatest challenge has been the political narrative which conflates no prosecution with no resolution of crime and with soft justice. However, we are pleased to report that use of out of court disposals has increased in comparison to charges since we started this project.

Assaults on police and NHS workers

We published a report on assault on police and NHS workers in June 2022. This was the culmination of a year of research and engagement with stakeholder groups, notably organisations employing or representing victims of assault. In the wake of a significant increase in the maximum sentence for assaulting an emergency worker, we analysed whether prosecution was the most effective sanction and remedy for both victims and those who assaulted people. We particularly focussed on the harm done by prosecution and harsh punishment to defendants who were neurodivergent and/or with mental health issues.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The report was launched with an online event (72 attendees) and attracted some specialist and mainstream media coverage then and in subsequent months. The Transform Justice team focussed their post-publication advocacy on influencing attitudes to prosecution among NHS and police employers, staff and professional bodies. This was a targeted dissemination strategy which was successful in shifting views and prompting some action to address over-prosecution - NHS England is investigating commissioning a provider of rehabilitative services for people who are violent or abusive in primary care settings and the CPS and police are now trialling a mental health checklist so that the CPS are better informed in trying to decide whether prosecution is in the public interest.

Fairchecks

Our campaign to reform legislation on criminal records disclosure started in 2018 and has accelerated in recent years. We run it in partnership with the charity Unlock. In Spring 2023 we received new funding from the Aberdeen Fairness Foundation to enable us to continue the campaign for a further two years. Our aim in this period has been to grow the membership of the campaign and to support them to engage with their own constituency MPs. We have assessed latent political support for change as strong but know that MPs need to prioritise this issue if we are to get it on this or a future government agenda. The number of Fairchecks supporters has almost tripled in this period (1932 to 5415). Supporters have joined as a result of social media promotion, mainstream media articles, and FaceBook advertising. They are a mix of people with direct experience of having a criminal record, friends and family of those individuals and people who just believe in the cause.

We have forged an informal strategic partnership with RBIJ (Responsible Business Initiative for Justice) through which we have educated businesses about the discrimination suffered by those with criminal records and promoted system reform to them. In 2022/23 businesses began to sign up to our business statement of support, providing a foundation on which to build.

We have succeeded in building support for change in parliament and are looking to influence political thinking post-election – either to get criminal records reform in manifestos or in a future programme for government.

Localisation of criminal justice services

Transform Justice has long advocated for greater localisation of criminal justice services. It views localised services as having potential to be more innovative, more effective and offering greater opportunities for community involvement and scrutiny. In 2022 Transform Justice embarked on research and stakeholder conversations to inform their development of this policy agenda.

At the end of the financial year Transform Justice had drafted a report advocating for the localisation of many criminal justice services which are currently centralised including CPS and magistrates' court administration, probation and victims' services. It also advocated for the delegation of criminal justice budgets to police and crime commissioner level so that local politicians could decide how funds could be most effectively spent. This report was disseminated widely pre-publication and published in July 2023. We hope it may inspire politicians from any party in their thinking about how to mend our broken criminal justice system.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Criminal courts and sentencing

We spent the spring of 2022 disseminating the research we supported the Magistrates' Association to complete on magistrates' courts during Covid (published March 2022). This research with sitting magistrates supported many of Transform Justice's long standing concerns about digital justice, particularly the negative impact on effective participation of forcing defendants to use video links for court hearings. We continued to research and advocate to improve the single justice procedure (SJP) – the court hearing system used for the majority of criminal prosecutions. Transform Justice has previously highlighted ways in which SJP compromises fair trial rights – particularly the high number of people who do not plead and are convicted in their absence. Transform Justice worked with the charity Appeal on a paper for the Criminal Procedures Rules Committee (March 2023), summarising the problems with SJP and making recommendations for change. The committee pledged to consider reforms which were within their remit.

Child remand

Transform Justice first published recommendations for a reduction in unnecessary pre-trial detention of children in 2018. We subsequently engaged closely with the Ministry of Justice to advocate for reform of primary legislation – to raise the threshold for child remand. This work eventually came to fruition in proposals in the PCSC Act which were implemented in 2022.

As well as engaging with central government, we focussed on statutory stakeholders in London. London accounted for a disproportionate number of the children remanded nationally. In 2022/3 we continued to engage with MOPAC, and with individual local authorities who wished to reduce their use of remand. Since our work began, the average number of London children on remand has fallen consistently.

One of the factors leading to pre-trial detention of children is police remand. When the police charge a child in custody and deny them bail, the child must appear the next day that the court is sitting. This gives prosecution and defence counsel and the youth justice service concerned only hours to prepare their case. Often children are put in pre-trial detention because insufficient time was available to the stakeholders to prepare a suitable bail package before that first court appearance. We have thus advocated to increase police use of bail from police custody post charge. This year we met with key stakeholders such as the National Police Chief's Council lead for custody and MOPAC, and will continue with our advocacy into the next year.

Parliamentary engagement

Transform Justice is viewed in parliament as a strong and reliable voice on criminal justice matters, particularly expert on magistrates' court issues. This year we responded to many consultations and inquiries and our evidence was cited in official responses – including the Justice Select Committee reports on open justice, on remand, on court capacity and on the draft Victims' Bill. Transform Justice was asked to give oral evidence to the Justice Select Committee as part of their inquiry on the use of remand.

Podcast

The Transform Justice podcast was launched in June 2022 and 18 podcast episodes were published during this financial year. Each podcast is hosted by Penelope Gibbs, Director of Transform Justice and Rob Allen, criminal justice consultant and invites two expert guests to discuss a particular subject. The idea is to have an illuminating discussion on that subject – making issues such as the Single Justice Procedure and restorative justice accessible to people who don't work in the criminal justice system. Each podcast is produced to a high quality standard. We have established the podcast within the criminal justice sector and are aiming to increase listenership.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Better justice

Transform Justice is a founding partner of a sector initiative which is seeking to influence the political and public narrative about the criminal justice system. The other core partners are the Howard League for Penal Reform, NACRO and Action for Race Equality. The initiative aims ultimately to dial down the punitive narrative and influence progressive reform, particularly a reduction in imprisonment. Transform Justice is helping develop a strategy to enable the partnership to fundraise for staff and research resources.

A note to donors, volunteers and supporters

Transform Justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes lawyers ReedSmith, who offered us pro bono research, and Burges Salmon, 23es and Mountford Chambers, all of whom allow Transform Justice to use meeting rooms pro bono.

**Financial Review**

**Result for the period**

The Board of Trustees reports an excess of expenditure over income £37,091, which is deducted to other funds and carried forward for future use.

**Reserves**

The accounts show total unrestricted funds carried forward of £111,937 as shown in Note 13 to the financial pages.

**Statement of Trustee responsibilities**

Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed: Nicola Lowit Date: 05.12.2023

Nicola Lowit  
On behalf of the Board

## **Independent Examiner's Report to the Trustees of Transform Justice**

I report to the charity Trustees on my examination of the accounts of the Transform Justice for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Anthony Epton BA FCA CTA FCIE  
Goldwins  
Chartered accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

6 December 2023

## Transform Justice

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Donations	3	8,260	383	8,643	2,490
Charitable activities	4	85,000	45,600	130,600	177,500
<b>Total income</b>		<u>93,260</u>	<u>45,983</u>	<u>139,243</u>	<u>179,990</u>
<b>Expenditure on:</b>	5				
Charitable activities		<u>84,102</u>	<u>92,232</u>	<u>176,334</u>	167,739
<b>Total expenditure</b>		<u>84,102</u>	<u>92,232</u>	<u>176,334</u>	167,739
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		9,158	(46,249)	(37,091)	12,251
Net gains / (losses) on investments		-	-	-	-
<b>Net income / (expenditure) for the year</b>		9,158	(46,249)	(37,091)	12,251
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>9,158</u>	<u>(46,249)</u>	<u>(37,091)</u>	12,251
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>102,779</u>	<u>46,249</u>	<u>149,028</u>	136,777
<b>Total funds carried forward</b>		<u>111,937</u>	<u>-</u>	<u>111,937</u>	<u>149,028</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**Transform Justice**  
**Balance sheet**  
**As at 31 March 2023**

	Note	2023 £	2023 £	2022 £	2022 £
<b>Current assets:</b>					
Debtors	10	-		222	
Cash at bank and in hand		<u>178,775</u>		<u>156,587</u>	
		<b>178,775</b>		<b>156,809</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>66,838</u>		<u>7,781</u>	
<b>Net current assets</b>			<b><u>111,937</u></b>		<b><u>149,028</u></b>
<b>Total net assets</b>			<b><u>111,937</u></b>		<b><u>149,028</u></b>
<b>Funds</b>					
	14				
Restricted funds			-		46,249
Unrestricted funds:					
General funds		<u>111,937</u>		<u>102,779</u>	
Total unrestricted funds			<b><u>111,937</u></b>		<b><u>102,779</u></b>
<b>Total funds</b>			<b><u>111,937</u></b>		<b><u>149,028</u></b>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustee acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on ...05.12.2023

and signed on their behalf by:

*Nicola Lowit*

**Nicola Lowit**  
**Trustee**

**Company registration no. 08031781**

The attached notes form part of the financial statements.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**1 Accounting policies**

**a) Basis of preparation**

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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**d) Interest receivable**

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

**e) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations and grants solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on raising funds comprise the cost of donations made; expenditure on charitable activities include costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**h) Tangible fixed assets**

Expenditure on assets costing less than £1,000 is expensed.

**i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

**2 Detailed comparatives for the statement of financial activities**

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
<b>Income from:</b>			
Donations	85,344	94,646	179,990
<b>Total income</b>	<u>85,344</u>	<u>94,646</u>	<u>179,990</u>
<b>Expenditure on:</b>			
Charitable activities	74,728	93,011	167,739
Raising funds	-	-	-
Others	-	-	-
<b>Total expenditure</b>	<u>74,728</u>	<u>93,011</u>	<u>167,739</u>
<b>Net income / expenditure before gains / (losses) on investments</b>	10,616	1,635	12,251
Transfers between funds	-	-	-
<b>Net income / (expenditure)</b>	<u>10,616</u>	<u>1,635</u>	<u>12,251</u>
Total funds brought forward	92,163	44,614	136,777
<b>Total funds carried forward</b>	<u><u>102,779</u></u>	<u><u>46,249</u></u>	<u><u>149,028</u></u>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	8,260	383	8,643	2,490
	<u>8,260</u>	<u>383</u>	<u>8,643</u>	<u>2,490</u>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Grants receivable</b>				
The Hadley Trust	70,000	-	70,000	80,000
Barrow Cadbury Trust	-	2,600	2,600	9,500
Lloyds Bank Foundation	-	13,000	13,000	43,000
Lady Edwina Grosvenor	-	30,000	30,000	30,000
AB Charitable Trust - General Fund	15,000	-	15,000	15,000
<b>Total income from charitable activities</b>	<u>85,000</u>	<u>45,600</u>	<u>130,600</u>	<u>177,500</u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

**5 Analysis of expenditure**

	<u>Charitable</u> <u>activities</u> £	<u>Support</u> <u>costs</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
Staff costs	-	123,003	123,003	96,605
<b>Scoping, research and dissemination activities</b>				
Podcast project	2,973	-	2,973	1,250
Criminal Records (Fairchecks)	7,181	-	7,181	12,476
Child remand		-	-	2,211
Alternatives to Prosecution	1,492	-	1,492	5,565
Magistrates Survey	320	-	320	2,560
<b>Grants to organisations</b>				
Magistrates Survey project	-	-	-	8,000
Fairchecks project	5,750	-	5,750	6,000
<b>Support costs</b>				
Administrative and research support	-	21,215	21,215	28,009
Office and general expenses	-	4,539	4,539	4,101
Website update	-	7,462	7,462	-
Bank charges	-	-	-	10
Independent examination	-	1,680	1,680	914
Governance costs	-	559	559	-
Trustee expenses	-	160	160	38
	<u>17,716</u>	<u>158,618</u>	<u>176,334</u>	<u>167,739</u>
Support costs	158,618	(158,618)	-	
<b>Total expenditure 2023</b>	<u><u>176,334</u></u>	<u><u>-</u></u>	<u><u>176,334</u></u>	
Total expenditure 2022	<u><u>167,739</u></u>	<u><u>-</u></u>	<u><u>167,739</u></u>	

Of the total expenditure, £84,102 was unrestricted (2022: £74,728) and £92,232 was restricted (2022: £93,011).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2023</b>	2022
	£	£
Independent examiner's fees net of VAT	<u><b>1,400</b></u>	<u>914</u>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2023</b>	2022
	£	£
Salaries and wages	<b>78,060</b>	<b>52,173</b>
Social security costs	<b>2,071</b>	<b>149</b>
Employer's contribution to defined contribution pension schemes	<b>1,482</b>	<b>480</b>
Other staff costs	<b>1,390</b>	<b>3,803</b>
Pension contribution (salary sacrifice)	<u><b>40,000</b></u>	<u><b>40,000</b></u>
	<u><b>123,003</b></u>	<u><b>96,605</b></u>

No employees earned over £60,000 in the year.

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £56,011.

No charity trustees were paid or received any other benefits from employment with the charity in the year (2022: £nil). Trustees' expenses represents the payment of reimbursement of travel costs totalling £160 (2022: £38).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2023</b>	2022
	No.	No.
Charitable activities	<u><b>3</b></u>	<u>2</u>
	<u><b>3</b></u>	<u>2</u>

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Pension**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. Contributions for March 2023 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.8 % and this is deducted from the investment fund annually. Employees can also, on their request, opt for the charity pension contribution to be made to their personal pension scheme rather than the provided NEST scheme. One employee opted for this in 2023 (2022 none). The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£40,000 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2022 £40,000).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

<b>10 Debtors</b>		
	<b>2023</b>	2022
	£	£
Other debtors	-	222
	<u>-</u>	<u>222</u>

<b>11 Creditors: amounts falling due within one year</b>		
	<b>2023</b>	2022
	£	£
Trade creditors	135	5,754
Taxation and social security	199	199
Pension	574	-
Other creditors	-	821
Accruals	1,680	1,007
Deferred income	64,250	-
	<u>66,838</u>	<u>7,781</u>

**Deferred income**

	<b>2023</b>	2022
	£	£
Balance at the beginning of the year	-	23,274
Amount released to income in the year	-	(23,274)
Amount deferred in the year	64,250	-
Balance at the end of the year	<u>64,250</u>	<u>-</u>

Deferred income represents grants received for the purpose of expenditure in a future period. Deferred income comprises of grants from: Lloyds (Alternatives to Prosecution) £32,250, Barrow & Cadbury (Courtwatch) £17,000, and Network for Social change (Courtwatch) £15,000.

**12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	102,779	46,249	111,937
<b>Net assets at the end of the year</b>	<u>102,779</u>	<u>46,249</u>	<u>111,937</u>

Analysis of net assets between funds-prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	102,779	46,249	149,028
Net assets at the end of the year	<u>102,779</u>	<u>46,249</u>	<u>149,028</u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2023**

13 Movements in funds	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
Lady Edwina Grosvenor/donation - Fairchecks	-	30,000	(30,000)	-	-
Lloyds Bank Foundation - Alternatives to Prosecution	44,549	13,000	(57,549)	-	-
Barrow Cadbury Trust - Mental Health Crisis	1,700	600	(2,300)	-	-
Barrow Cadbury Trust - Courtwatch	-	2,000	(2,000)	-	-
CAF Donation - Fairchecks	-	383	(383)	-	-
<b>Total restricted funds</b>	<b>46,249</b>	<b>45,983</b>	<b>(92,232)</b>	<b>-</b>	<b>-</b>
<b>Unrestricted funds:</b>					
General funds	102,779	93,260	(84,102)	-	111,937
<b>Total unrestricted funds</b>	<b>102,779</b>	<b>93,260</b>	<b>(176,334)</b>	<b>-</b>	<b>111,937</b>
<b>Total funds</b>	<b>149,028</b>	<b>139,243</b>	<b>(176,334)</b>	<b>-</b>	<b>111,937</b>
Movements in funds-prior year					
	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
Lady Edwina Grosvenor/donation - Fairchecks	-	32,146	(32,146)	-	-
Lloyds Bank Foundation - Alternatives to Prosecution	35,114	43,000	(33,565)	-	44,549
Barrow Cadbury Trust - Mental Health Crisis	9,500	9,500	(17,300)	-	1,700
Hadley Trust - Magistrates Survey	-	10,000	(10,000)	-	-
<b>Total restricted funds</b>	<b>35,114</b>	<b>94,646</b>	<b>(93,011)</b>	<b>-</b>	<b>46,249</b>
<b>Unrestricted funds:</b>					
General funds	92,163	85,344	(74,728)	-	102,779
<b>Total unrestricted funds</b>	<b>92,163</b>	<b>85,344</b>	<b>(74,728)</b>	<b>-</b>	<b>102,779</b>
<b>Total funds</b>	<b>127,277</b>	<b>179,990</b>	<b>(167,739)</b>	<b>-</b>	<b>149,028</b>

**Purpose of restricted funds**

Funding from The Barrow Cadbury Trust were used for:

- researching the impacts of prosecutions of those with mental illness for assaulting emergency workers.
- initial set up for the Courtwatch project whereby volunteers observe the daily hearings in court and report on what they see with the aim aims to increase community ownership and oversight of what our courts are doing to and for people. This project will run through 23/24 (see deferred income for funds received in 22/23 to be used in 23/24).

Further funding from The Lloyds Bank Foundation was received to extend the Alternatives to Prosecution project by a further year (see deferred income from the funds received to be used in 23/24).

Funding from Lady Edwina Grosvenor (and some donations via CAF) were received for FairChecks - a campaign aiming to empower people with lived experience to advocate for reform to the criminal records disclosure system so that old and minor cautions and convictions are not revealed in checks.

**14 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**15 Related party transactions**

There were no related party transaction during the year (2022- none).

**TRANSFORM JUSTICE**

England & Wales - Charity number 1150989

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# Accounts

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**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2022.

**COMPANY INFORMATION**

<b>Registration</b>	Company Number: 08031781 Charity Number: 1150989
<b>Board of Trustees</b>	The following persons have served as members of the Board during the period and up to the date of this report:  Mr Chris Stanley Ms Philippa Budgen Mr Jason Yule (resigned 3 <sup>rd</sup> Feb 2022) Dr Hannah Quirk Nicola Lowit Simon Wolfensohn Darryn Frost Marie Ann Sheldon Sarah Waite Sarah Lombard (appointed 3 Feb 2022)
<b>Registered Office</b>	43 Lawford Road London NW5 2LG
<b>Bankers</b>	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT  Metro Bank One Southampton Row London WC1B 5HA

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012, and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

**Summary**

In the year ending March 2022 Transform Justice advocated on a number of issues, focussing particularly on barriers to access to justice and on supporting statutory authorities to take a less punitive approach to minor crimes. Major highlights were a conference on reducing the remand of children in London in September 2021, the publication of research on justice during the pandemic in partnership with the Magistrates' Association (March 2022) and the relaunch of the FairChecks campaign in February 2022.

**Parliamentary advocacy**

Two criminal justice bills were debated in parliament in this period – the Police, Crime, Sentencing and Courts Bill and the Judicial Review and Courts Bill. Transform Justice worked with other third sector organisations on both bills. We sought greater consideration of the barriers to justice posed by digital justice, opposed criminal records for cautions and supported measures to reduce unnecessary child remand and to reduce the length of some criminal records. Transform Justice produced expert briefings and met with parliamentarians across all parties to brief them on the relevant issues. The legislative proposals on child custodial remand and on the shortening of “rehabilitation periods” (when a record must be declared to any employer who requests a basic check) proposals passed without any dissent. This represented significant progress on these matters.

**Resolving crime without going to court**

Transform Justice continued to make progress in its three year programme to promote effective diversion from prosecution, focussing advocacy and support on police forces themselves and on influencing new legislation (introduced in the PCSC bill) and its associated guidance. We published a well-received guide on how to communicate effectively on diversion from prosecution and held an online webinar to launch the guide. We supported a number of police forces (Sussex, Derbyshire, Norfolk and Suffolk, West Midlands, West Yorkshire and Lancashire) conducting research on attitudes to diversion amongst their workforce and suggesting how they might address the barriers to diversion. Our provision of compelling evidence and spreading of best practice succeeded in supporting police to increase effective diversion from prosecution. The proportion of actionable cases resolved with diversion or OOCs versus charge has increased year on year since the start of our project, with greater than average increases in most of our target forces.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Child remand**

Our goal is to reduce the use of remand for children nationally. We advocated for the tabling of legislation to reduce the use of remand for children (PCSC bill). Transform Justice has also campaigned locally in London to reduce child remand in that area. The charity has engaged with local stakeholders, particularly youth justice services, to support them to adopt best practice in reducing remand. In September 2021 we held a free conference in London which was attended by a wide range of stakeholders including police, defence lawyers, CPS, youth justice service staff, magistrates and civil servants. The conference succeeded in creating a London focus on the overuse of remand for children, particularly for Black children. Transform Justice followed up the conference by meeting with eleven individual youth justice service teams and by publishing and disseminating a good practice guide based on the conference

**FairChecks**

Transform Justice works in partnership with the charity Unlock to run the FairChecks campaign for the reform of criminal records. This year we relaunched the campaign with a new website, a push for new members and a media campaign. As a result of the relaunch, we more than doubled the membership and engaged members in actions such as signing a petition, writing to their MP and advocating for improvements to the PCSC bill. We also supported members to contribute to media work and write their own articles about the need for criminal record reform. As a result of our advocacy, Lord Paddick tabled our amendment to remove criminal records for cautions when the PCSC bill was being read in the House of Lords in November 2021. The amendment was ultimately withdrawn, but several peers voiced support for more progressive policy in this area. Afterwards, we engaged with Thom Campion, a Liberal Democrat Councillor, who subsequently proposed and passed a motion to include progressive criminal record reform in Liberal Democrat party policy at the Spring conference in March 2022.

**Courts and sentencing**

During the pandemic, huge changes occurred in the magistrates' courts. At one point most court hearings were online, and some on the telephone. These changes were not properly documented. Transform Justice worked with the Magistrates' Association to research magistrates' attitudes to and experience of justice during Covid and published this report in March 2022. This report was based on the responses of over 800 magistrates and presented a unique insight into justice during the pandemic. It provides a strong evidence base to support Transform Justice's long-standing concerns about the negative impact of digital justice on defendants, particularly those with mental health vulnerabilities.

**Remote legal advice whilst in custody**

Transform Justice has continued to advocate on behalf of suspects against the use of remote (telephone or online) legal advice in police custody. This was introduced with no consultation or new legislation in April 2021. We have worked in partnership with FairTrials charity and achieved considerable success in highlighting how remote advice can compromise the effective participation and fair trial rights of suspects. Despite some pressures to continue remote advice post pandemic, remote advice is now hardly being used. Our efforts to evidence the harm caused and to suggest the weakness of the legal basis of remote advice, has contributed to this reduction in use.

**A note to donors, volunteers, and supporters**

Transform justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes pro bono advice from Clare Mathys at Policy Impacts, and several legal organisations who have enabled Transform Justice to utilise their workspaces on a pro bono basis: 23ES Barristers' Chambers; Mountford Chambers; and Burgess Salmon LLP.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**FINANCIAL REVIEW**

**Result for the period**

The Board of Trustees reports an excess of income over expenditure £12,251, which is added to other funds and carried forward for future use.

**Reserves**

The accounts show total funds carried forward of £149,028. This includes restricted funds of £46,249 as shown in Note 15 to the financial pages. These funds will be expended in 2022/23 and onwards on various projects in line with the objectives of the charity, and the intention of the funders. Unrestricted funds totalled £102,779 including approx. £37,000 from the Hadley Trust that will be spent on advocacy work including around reduction of court backlogs, reducing unnecessary child remand, digital justice, more effective sentencing policy, and a new project on how to deal with hate crime.

**Statement of Trustee responsibilities**

Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed:           *Nicola Lowit*          

Date:           13/12/2022          

Nicola Lowit  
On behalf of the Board

## **Independent Examiner's Report to the Trustees of Transform Justice**

Report to the trustees of Transform Justice on the accounts for the year ended 31 March 2022 set out on pages 6 to 12.

### **Respective responsibilities of the trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act) ) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination. It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act),
- and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My work was conducted in accordance with the General Directions given by the Charity Commissioners. My procedures consisted of comparing the accounts with the accounting records kept by the charitable company, and making such limited enquiries of the officers of the charitable company as I considered necessary for the purposes of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- 2 have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Debbie Mace  
23 Forgebank Walk  
Halton  
LA2 6FD



**TRANSFORM JUSTICE**  
**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**For year ended 31 March 2022**

		<u>2022</u> <u>Unrestricted</u> <u>funds</u>	<u>2022</u> <u>Restricted</u> <u>funds</u>	<u>2022</u> <u>TOTAL</u> <u>FUNDS</u>	<u>2021</u> <u>TOTAL</u> <u>FUNDS</u>
<b>Income</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2	85,344	94,646	179,990	122,750
<i>Income from charitable activities:</i>					
Income from charitable activities		0	0	0	500
<b>Total Income</b>		<b>85,344</b>	<b>94,646</b>	<b>179,990</b>	<b>123,250</b>
<b>Expenditure</b>					
Expenditure on Charitable activities	3	74,728	93,011	167,739	120,866
<b>Total expenditure</b>		<b>74,728</b>	<b>93,011</b>	<b>167,739</b>	<b>120,866</b>
<b>Net Income/(Expenditure)</b>		<b>10,616</b>	<b>1,635</b>	<b>12,251</b>	<b>2,384</b>
Other recognised gains/(losses)		0	0	0	0
<b>Net movement in funds for the year</b>		<b>10,616</b>	<b>1,635</b>	<b>12,251</b>	<b>2,384</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		92,163	44,614	136,777	134,393
<b>Total funds carried forward</b>		<b>102,779</b>	<b>46,249</b>	<b>149,028</b>	<b>136,777</b>

The statement of financial activities includes all gains and losses recognised in the period  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts

**TRANSFORM JUSTICE**  
**Registered Charity no. 1150989 and Company Limited by Guarantee - Reg. no 08031781**  
**Balance Sheet as at 31 March 2022**

		31.3.2022		31.3.2021	
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	11	222		142	
Cash at bank		156,587		172,457	
		<b>156,809</b>		172,599	
<b>Current Liabilities</b>					
Creditors falling due within one year	12	7,781		35,822	
		<b>149,028</b>		136,777	
<b>Net Current assets</b>		<b>149,028</b>		136,777	
<b>Total assets less current liabilities</b>		<b>149,028</b>		136,777	
<b>The funds of the charity:</b>					
	15				
Unrestricted funds		102,779		92,163	
Restricted funds		46,249		44,614	
		<b>149,028</b>		136,777	

For the financial period ended 31 March 2022 the directors are satisfied that the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 and no notice has been deposited under Section 476. The accounts have been examined by an Independent Examiner, in accordance with section 145 of the Charities Act 2011. Her report appears on page 7.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss (surplus or deficit) for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006.

Signed: Nicola Lowit

Date: 13/12/2022

Nicola Lowit  
 On behalf of the Board

The notes on pages 8 to 12 form part of these accounts

# TRANSFORM JUSTICE

## Notes to the accounts

### 1. ACCOUNTING POLICIES

#### a) Basis of preparation

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transform Justice meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Preparation of the accounts on a going concern basis

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

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

#### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

#### e) Fund accounting

Unrestricted funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes as specified by the funder.

#### f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### h) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### i) Assets

Expenditure on assets costing less than £1,000 is expensed

**TRANSFORM JUSTICE**

**Notes to the accounts**

	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
<b>2. DONATIONS</b>				
	£	£	£	£
<b>Grants receivable</b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
The Hadley Trust	70,000	10,000	80,000	70,000
Barrow Cadbury Trust	0	9,500	9,500	9,500
Lloyds Bank Foundation	0	43,000	43,000	43,000
Lady Edwina Grosvenor	0	30,000	30,000	0
AB Charitable Trust - General Fund	15,000		15,000	0
General donations	344	2,146	2,490	250
	<b>85,344</b>	<b>94,646</b>	<b>179,990</b>	<b>122,750</b>
<b>3. EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
<b>Scoping, research and dissemination activities on following projects :-</b>				
Reframing criminal justice	0	0	0	5,549
Police Custody	0	0	0	2,260
Podcast project	1,250	0	1,250	1,900
Criminal Records (Fairchecks)	0	12,476	12,476	0
Child remand	2,211	0	2,211	0
Alternatives to Prosecution	0	5,565	5,565	10,566
Magistrates survey	560	2,000	2,560	0
Grants made (note 4)	0	14,000	14,000	0
<b>Other costs</b>				
Support costs (note 5)	70,031	58,616	128,647	98,055
Governance costs (note 6)	519	433	952	2,536
	<b>74,571</b>	<b>93,090</b>	<b>167,661</b>	<b>120,866</b>
<b>4. GRANT-MAKING</b>				
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
<b><u>Grants to organisations</u></b>				
For Magistrates Survey project	0	8,000	8,000	0
For Fairchecks project	0	6,000	6,000	0
TOTAL grants made to organisations	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>
<b>5. SUPPORT COSTS</b>				
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
Staff costs (note 7)	52,647	43,957	96,605	64,230
Administrative and research support	15,264	12,745	28,009	31,097
Office and general expenses	2,115	1,909	4,024	1,768
Website update	0	0	0	960
Bank charges	5	5	10	0
	<b>70,031</b>	<b>58,616</b>	<b>128,647</b>	<b>98,055</b>
<b>6. GOVERNANCE COSTS</b>				
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
Strategy workshop	0	0	0	1,400
Independent examination	498	416	914	1,106
Trustee expenses	21	17	38	30
	<b>519</b>	<b>433</b>	<b>952</b>	<b>2,536</b>

**TRANSFORM JUSTICE**

**Notes to the accounts**

**7. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross salary costs	<b>52,173</b>	23,077
Employer's National Insurance Contributions	<b>4,149</b>	1,871
Employment Allowance	<b>(4,000)</b>	(1,871)
Staff training and other costs	<b>3,803</b>	752
Pension contribution - auto enrolment (see Note 8)	<b>480</b>	401
Pension contribution (salary sacrifice)	<b>40,000</b>	40,000
	<b>96,605</b>	64,230

No employees received employee benefits exceeding £60,000 (2021 none over £60,000).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind.

One trustee received reimbursement of expenses £38 during the period (2021 one received £30).

**8. STAFF NUMBERS**

The average monthly head count was two during the period (2021 - one).

**9. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 6. The costs of the defined contribution scheme are included within support costs. Contributions for March 2022 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£40,000 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2021 £40,000).

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>10. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging		
:-		
Independent Examination	<b>914</b>	1,106
Trustee Emoluments	<b>0</b>	0
	<b>914</b>	1,106

**11. DEBTORS**

Other debtors	<b>222</b>	142
	<b>222</b>	142

**12. CREDITORS**

Trade creditors	<b>5,754</b>	3,205
Taxation and social security	<b>199</b>	973
Deferred income (see Note 13)	<b>0</b>	23,274
Other creditors	<b>821</b>	7,270
Accruals	<b>1,007</b>	1,100
	<b>7,781</b>	35,822

**13. DEFERRED INCOME**

Balance as at 1 April	<b>23,274</b>	0
Funds released to Grant Income in the year	<b>(23,274)</b>	0
Amount deferred in year	<b>0</b>	23,274
<b>Balance as at 31 March</b>	<b>0</b>	23,274

Deferred Income in 2021 comprised a grant instalment received from Lloyds Bank Foundation for 21/22.

**TRANSFORM JUSTICE**  
**Notes to the accounts**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (FOR YEAR ENDED 31 MARCH 2021)**

	£	£	£
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL 2020</b>
<u>Income</u>			
Income from Donations	70,250	52,500	122,750
Income from charitable activities	500	0	500
Total Income	<u>70,750</u>	<u>52,500</u>	<u>123,250</u>
<u>Expenditure</u>			
Cost of raising funds	0	0	0
Expenditure on Charitable activities	28,987	91,879	120,866
Total expenditure	<u>28,987</u>	<u>91,879</u>	<u>120,866</u>
Net Income/(Expenditure)	41,763	(39,379)	2,384
Other recognised gains/(losses)	0	0	0
<b>Net movement in funds for the year</b>	<u>41,763</u>	<u>(39,379)</u>	<u>2,384</u>
<b>Transfers between funds</b>	(750)	750	0
<u>RECONCILIATION OF FUNDS</u>			
Total funds brought forward	51,150	83,243	134,393
Total funds carried forward	<u><b>92,163</b></u>	<u><b>44,614</b></u>	<u><b>136,777</b></u>

	<b>Balance at 31 March 2021</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers between funds</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£	£
<b>15. STATEMENT OF FUNDS</b>					
<u>Unrestricted funds</u>					
General funds	92,163	85,344	74,728	0	<b>102,779</b>
Sub total unrestricted funds	<u>92,163</u>	<u>85,344</u>	<u>74,728</u>	<u>0</u>	<u><b>102,779</b></u>
<u>Restricted funds</u>					
Lady Edwina Grosvenor/donation - Fairchecks	0	32,146	32,146	0	<b>0</b>
Lloyds Bank Foundation - Alternatives to Prosecution	35,114	43,000	33,565	0	<b>44,549</b>
Barrow Cadbury Trust - Mental Health Crisis	9,500	9,500	17,300	0	<b>1,700</b>
Hadley Trust - Magistrates Survey	0	10,000	10,000	0	<b>0</b>
Sub total restricted funds	<u>44,614</u>	<u>94,646</u>	<u>93,011</u>	<u><b>0</b></u>	<u><b>46,249</b></u>
<b>TOTAL FUNDS</b>	<u><b>136,777</b></u>	<u><b>179,990</b></u>	<u><b>167,739</b></u>	<u><b>0</b></u>	<u><b>149,028</b></u>

All unrestricted funds are available to be spent for any of the purposes of the charity.

**Restricted funds carried forward**

Funding from The Barrow Cadbury Trust were used for researching the impacts of prosecutions of those with mental illness for assaulting emergency workers. The project will be completed in 22/23.

The Lloyds Bank Foundation funding for Alternatives to Prosecution will be utilised in 2022/23.

**TRANSFORM JUSTICE**  
**Notes to the accounts**

**16. COMPANY STATUS**

The charitable company is limited by guarantee and therefore has no share capital.  
The member's liability under the guarantee is restricted to a maximum of £1.

**17. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**18. CONTINGENT LIABILITIES**

The charitable company had no material contingent liabilities at 31 March 2022 (31 March 2021 - none).

**19. RELATED PARTIES**

There were no disclosable related party transactions during the period (2021 - none).

**TRANSFORM JUSTICE**

England & Wales - Charity number 1150989

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# Accounts

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**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2021.

**COMPANY INFORMATION**

<b>Registration</b>	Company Number: 08031781 Charity Number: 1150989
<b>Board of Trustees</b>	The following persons have served as members of the Board during the period and up to the date of this report:  Mr Chris Stanley Ms Philippa Budgen (resigned 6 January 2021) Mr Jason Yule Dr Hannah Quirk Nicola Lowit Simon Wolfensohn (appointed 19 July 2020) Darryn Frost (appointed on 28 November 2020) Marie Ann Sheldon (appointed on 28 November 2020) Sarah Waite (appointed on 28 November 2020)
<b>Registered Office</b>	43 Lawford Road London NW5 2LG
<b>Bankers</b>	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT  Metro Bank One Southampton Row London WC1B 5HA

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012, and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

2020/21 was the ninth year of operation for Transform Justice as a company limited by guarantee and the eighth full year as a charity. Transform Justice was engaged in the following activities:

Background

This year was profoundly affected by the pandemic, with two full lockdowns and the remainder of the period subject to social distancing restrictions. Compared to many organisations, fewer of our daily activities were curtailed, but there were still significant changes. All our external meetings shifted to online, and it was harder to engage with some key stakeholders.

Transform Justice adapted through becoming skilled in holding online meetings and events. Many of these events attracted a bigger audience than they might have done pre-pandemic. We also endeavoured to maintain team engagement through staff meeting in person when possible.

FairChecks

2020/21 saw the FairChecks movement grow steadily to over 1,000 members. This programme is a partnership between Unlock and Transform Justice which aims for reform of criminal records disclosure legislation through the advocacy of members of the public. Potential supporters are contacted via social media and supported to take actions such as emailing their MP asking them to support a review of criminal records disclosure legislation. We sought funds to expand the movement significantly and by April 2021 had secured a grant from philanthropist Edwina Grosvenor to grow the movement further and support members to take part in a one on one dialogue with their MP to communicate the real impact of the current criminal records system.

Sentencing, criminal defence and parliamentary work

We continued our work highlighting sentence inflation and its drivers, including sentencing guidelines. The Sentencing Council published a consultation on its future, and Transform Justice commissioned Rob Allen, our associate, to respond. Our response formed the basis for a new publication: "The Sentencing Council and criminal justice: leading role or bit part player?" This was launched in December 2020 with an online discussion between Rob Allen and Professor Nicky Padfield of the University of Cambridge attended by 80 people.

Having previously put forward recommendations on improving the quality of defence advice and advocacy, we were pleased to engage with the Bellamy Review on the future for legally aided criminal defence in England and Wales. Lord Bellamy was commissioned by the government to scope a new way of managing and funding criminal legal aid, in the context of an aging and shrinking pool of criminal practitioners. The review's recommendations are due to be published by the end of 2021.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

We continued to present and advocate on the subject of virtual courts and video links in magistrates' courts. Transform Justice published articles, gave presentations, and used social media to communicate concerns about the impact of virtual justice on the effective participation of defendants. We also held a free online event with a panel discussion on "Virtual hearings – discriminatory justice or a revolution in access" attended by over 160 people.

Use of police custody

Transform Justice published a report on the over-use of police custody in June 2020. We found that the police detained and remanded more people than needed, and detained them for longer than they needed to be detained. We launched the report with an online event attended by over 100 people.

Since the publication of the report we have continued to disseminate its findings and recommendations to key stakeholders and policy influencers including presenting to the police force custody leads at the National Police Chief Council's annual custody forum. We have increased awareness of lengthening detention times and of the lack of challenge to the decision to detain post arrest.

We have also forged close bonds with two other charities who have an interest in the use of police custody – Fair Trials and NAAN (The National Adult Appropriate Network). The pandemic saw a significant change to police custody as legal representatives withdrew from giving in person advice to suspects in police custody (due to the perceived covid health risk). Transform Justice joined forces with Fair Trials and NAAN to investigate and publish a report on the impact on suspects of this remote legal advice. This report found that the quality of advice received by child or vulnerable adult suspects had declined due their advice being remote rather than in person. We raised awareness of these issues and lawyers were prompted to affirm their long-term commitment to in-person police custody advice.

Out of court disposals

Transform Justice started active work on a three year programme to promote diversion from prosecution which is funded by the Lloyds Bank Foundation. We commissioned research on the most effective way of communicating about resolving crime without going to court.

We advocated with national stakeholders to promote policy, practice and legislation which would support police to use out of court disposals or other diversion approaches instead of prosecution. A key focus was the legislation proposed in the Police, Crime, Sentencing and Courts bill. This was first outlined in a white paper in September 2021 and the Bill tabled in March 2021. We ran an online training session for civil servants from several Home Office policy teams to increase their awareness and understanding of diversion and out of court disposals as potential policy solutions, leading to an invitation to present to the Minister Kit Malthouse at a retail crime steering group.

In spring 2021 we updated our publication "Deflect and divert – a common-sense approach to dealing with low level crime" and sent it to prospective police and crime commissioners, to put diversion on their agenda. We offered to meet all candidates online and had a number of effective discussions.

We have worked with five police forces to support them in diverting people accused of crime from prosecution (using out of court disposals and/or diversion to services instead). We have completed research with officers to probe their attitudes to out of court disposals and analysed local data.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Remand

Throughout the year we continued to advocate for reform of policy and practice on child remand both nationally and in the London area.

We engaged with the Ministry of Justice to support the policy development of a new higher threshold for child remand. This became one of the most progressive proposals in the Police, Crime, Sentencing and Court Bill, and one which attracted cross-party support. We also supported the evidence gathering for the government's child remand review, a report which will outline extra-legislative proposals for reducing unnecessary child remand. This has not yet been published.

We focussed our advocacy work on the London area since it accounted for both a disproportionate level of child remand compared to other areas, and disproportionately from minoritized communities, particularly the black community. We engaged with key stakeholders such as MOPAC, the Association of Directors of London Children's Services and the YJB in London to disseminate information about the over-use of child remand by London. We convened an online roundtable discussion in February 2021 which was attended by 16 stakeholders. This was a springboard for a seminar for London YOT leaders to discuss the issue and to Transform Justice preparing for a conference involving all stakeholders in September 2021.

Reframing

The bulk of this programme was completed in 2019/20 but the pandemic outbreak meant that an all day peer learning and public seminar event scheduled for March 2020 had to be postponed. The event was split into two online events – a public event in October 2020, attended by c100 people, and a peer learning event in November for those who had received reframing and communications coaching through the programme. We also published a new handy guide to reframing: [https://www.transformjustice.org.uk/wp-content/uploads/2020/10/TJ\\_Framing\\_Toolkit\\_WEB4.pdf](https://www.transformjustice.org.uk/wp-content/uploads/2020/10/TJ_Framing_Toolkit_WEB4.pdf)

Assaults against emergency workers

In January 2021 we embarked on a piece of research on how best to respond to violence and abuse towards emergency workers by people with poor mental health, a cognitive impairment and/or who are neurodivergent. Many emergency workers, including police, NHS staff and prison officers, suffer violence from members of the public in the course of their work. There is pressure on those who employ or represent emergency workers to deal with increasing assaults against staff. They look to criminal justice sanctions as a solution and call for increasingly punitive sanctions. An unknown proportion of those who act violently or abusively towards emergency workers have poor mental health, a cognitive impairment at the time and/or are neurodivergent. This project, funded by the Barrow Cadbury Trust, focuses on these cases and seeks to find effective ways to respond to these incidents and prevent future harm. Initial work included a literature review of relevant research and policy documents and design of a survey for emergency workers. The findings and recommendations for policy and practice change will be published in a report in the next financial year.

Staffing

In December 2020 we hired a new and additional member of staff as research assistant

Recruitment and appointment of new trustees

Marie Sheldon, Darryn Frost, Simon Wolfensohn and Sarah Waite joined the board during this financial year.

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

**Result for the period**

The Board of Trustees reports an excess of income over expenditure of £2,384, which is added to other funds and carried forward for future use.

**Reserves**

The accounts show total funds carried forward of £136,777. This includes restricted funds of £43,864 as shown in Note 14 to the financial pages. These funds will be expended in 2021/22 and onwards on various projects in line with the objectives of the charity, and the intention of the funders. Unrestricted funds totalled £92,913 including approx. £85,000 for core costs from the Hadley Trust that will be spent on advocacy work including around reduction of court backlogs, over-use of police custody, digital justice and more effective sentencing policy.

**Statement of Trustee responsibilities**

Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed:           *Nicola Lowit*          

Date:           19th December 2021          

Nicola Lowit  
On behalf of the Board

## **Independent Examiner's Report to the Trustees of Transform Justice**

Report to the trustees of Transform Justice on the accounts for the year ended 31 March 2021 set out on pages 7 to 12.

### **Respective responsibilities of the trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act) ) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination. It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act),
- and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My work was conducted in accordance with the General Directions given by the Charity Commissioners. My procedures consisted of comparing the accounts with the accounting records kept by the charitable company, and making such limited enquiries of the officers of the charitable company as I considered necessary for the purposes of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect, the requirements  
to keep accounting records in accordance with section 386 of the Companies Act 2006; and  
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.  
have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Debbie Mace  
23 Forgebank Walk  
Halton  
LA2 6FD



Independent Examiner

Dec-21 2021

**TRANSFORM JUSTICE**

**Registered Charity no. 1150989 and Company Limited by Guarantee - Reg. no 08031781**

**Balance Sheet as at 31 March 2021**

	Note	31.3.2021		31.3.2020	
		£	£	£	£
<b>Current Assets</b>					
Debtors	10	142		994	
Cash at bank		<u>172,457</u>		<u>141,016</u>	
		<b>172,599</b>		<b>142,010</b>	
<b>Current Liabilities</b>					
Creditors falling due within one year	11	<u>35,822</u>		<u>7,617</u>	
<b>Net Current assets</b>					
		<u><b>136,777</b></u>		<u><b>134,393</b></u>	
<b>Total assets less current liabilities</b>					
		<u><b>136,777</b></u>		<u><b>134,393</b></u>	
<b>The funds of the charity:</b>					
	14				
Unrestricted funds		<b>92,163</b>		<b>51,150</b>	
Restricted funds		<b>44,614</b>		<b>83,243</b>	
		<u><b>136,777</b></u>		<u><b>134,393</b></u>	

For the financial period ended 31 March 2021 the directors are satisfied that the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 and no notice has been deposited under Section 476. The accounts have been examined by an Independent Examiner, in accordance with section 145 of the Charities Act 2011. Her report appears on page 7.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss (surplus or deficit) for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006.

**ON BEHALF OF THE BOARD OF TRUSTEES**

Signed: Nicola Lowit

Approved by the Board of Trustees on: 19th December 2022

Name: Nicola Lowit

The notes on pages 9 to 13 form part of these accounts

**TRANSFORM JUSTICE**  
**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**For year ended 31 March 2021**

		2021	2021	2021	2020
		<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
		<u>funds</u>	<u>funds</u>	<u>FUNDS</u>	<u>FUNDS</u>
<b>Income</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2	70,250	52,500	122,750	172,400
<i>Income from charitable activities:</i>					
Income from charitable activities		500	0	500	2,799
<b>Total Income</b>		<u>70,750</u>	<u>52,500</u>	<u>123,250</u>	<u>175,199</u>
<b>Expenditure</b>					
Expenditure on Charitable activities	3	28,987	91,879	120,866	133,274
<b>Total expenditure</b>		<u>28,987</u>	<u>91,879</u>	<u>120,866</u>	<u>133,274</u>
<b>Net Income/(Expenditure)</b>		41,763	(39,379)	2,384	41,925
Other recognised gains/(losses)		0	0	0	0
<b>Net movement in funds for the year</b>		41,763	(39,379)	2,384	41,925
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		51,150	83,243	134,393	92,468
<b>Total funds carried forward</b>		<u>92,913</u>	<u>43,864</u>	<u>136,777</u>	<u>134,393</u>

The statement of financial activities includes all gains and losses recognised in the period  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these accounts

## **TRANSFORM JUSTICE**

### **Notes to the accounts**

#### **1. ACCOUNTING POLICIES**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transform Justice meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **b) Preparation of the accounts on a going concern basis**

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

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustee's annual report.

##### **e) Fund accounting**

Unrestricted funds are funds received which have no restrictions placed on their use and are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside to use for a specific purpose.

Restricted funds are funds which are to be used for purposes as specified by the funder.

##### **f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **g) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **h) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **i) Assets**

Expenditure on assets costing less than £1,000 is expensed

**TRANSFORM JUSTICE**  
**Notes to the accounts**

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£
<b>2. DONATIONS</b>				
<b>Grants receivable</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
The Hadley Trust	70,000	0	70,000	71,500
Barrow Cadbury Trust	0	9,500	9,500	4,500
Benevolentia Stichting - via Porticus UK	0	0	0	30,000
Criminal Justice Voluntary Sector Forum	0	0	0	10,000
Paul Hamlyn Foundation	0	0	0	12,650
Lloyds Bank Foundation	0	43,000	43,000	43,000
General donations	250	0	250	750
	<u>70,250</u>	<u>52,500</u>	<u>122,750</u>	<u>172,400</u>
<b>3. EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>Scoping, research and dissemination activities on following projects :-</b>				
Reframing criminal justice	0	5,549	5,549	22,687
Reframing criminal justice - Scotland	0	0	0	1,973
Criminal Records	0	0	0	11,150
Police Custody	0	2,260	2,260	404
Defence Advocacy	0	0	0	900
General scoping activities	0	1,900	1,900	997
Alternatives to Prosecution	0	10,566	10,566	83
<b>Other costs</b>				
USA trip costs	0	0	0	1,102
Support costs (note 4)	26,451	71,604	98,055	91,566
Governance costs (note 5)	2,536	0	2,536	2,412
	<u>28,987</u>	<u>91,879</u>	<u>120,866</u>	<u>133,274</u>
<b>4. SUPPORT COSTS</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Staff costs (note 6)	26,451	37,779	64,230	62,373
Administrative and research support	0	31,097	31,097	25,973
Office and general expenses	0	1,768	1,768	2,271
Website update	0	960	960	0
IT costs - laptop	0	0	0	949
	<u>26,451</u>	<u>71,604</u>	<u>98,055</u>	<u>91,566</u>
<b>5. GOVERNANCE COSTS</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
Strategy workshop	1,400	0	1,400	1,300
Independent examination	1,106	0	1,106	1,080
Trustee expenses	30	0	30	32
	<u>2,536</u>	<u>0</u>	<u>2,536</u>	<u>2,412</u>

**TRANSFORM JUSTICE**  
**Notes to the accounts**

**6. ANALYSIS OF STAFF COSTS, AND TRUSTEE REMUNERATION AND EXPENSES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross salary costs	23,077	15,000
Other staff benefits	312	2,373
Staff training	440	0
Pension contribution - auto enrolment (see Note 8)	401	0
Pension contribution (salary sacrifice)	40,000	45,000
	<b>64,230</b>	<b>62,373</b>

Employer National Insurance of £1,871 was covered by the Employment Allowance.  
No employees received employee benefits exceeding £60,000 (2020 one over £60,000).

Trustee remuneration and expenses

The trustees all give freely their time without any form of remuneration or other benefit in cash or in kind.  
One trustee received reimbursement of expenses £30 during the period (2020 - one recd £32).

**7. STAFF NUMBERS**

The average monthly head count was one during the period (2020 - one).

**8. PENSIONS**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 6. The costs of the defined contribution scheme are included within support costs. The contributions for Nov 2020 to March 2021 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.3 % and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£40,000 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2020 £45,000).

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>9. NET OUTGOING RESOURCES</b>		
The Operating Surplus is stated after charging :-		
Independent Examination	1,106	1,080
Trustee Emoluments	0	0
	<b>1,106</b>	<b>1,080</b>
<b>10. DEBTORS</b>		
Trade debtors	0	852
Other debtors	142	142
	<b>142</b>	<b>994</b>
<b>11. CREDITORS</b>		
Trade creditors	3,205	5,711
Taxation and social security	973	698
Deferred income (see Note 12)	23,274	0
Other creditors	7,270	208
Accruals	1,100	1,000
	<b>35,822</b>	<b>7,617</b>
<b>12. DEFERRED INCOME</b>		
Balance as at 1 April	0	0
Funds released to Grant Income in the year	0	0
Amount deferred in year	23,274	0
<b>Balance as at 31 March</b>	<b>23,274</b>	<b>0</b>

Deferred Income comprises a grant instalment received from Lloyds Bank Foundation for a future period .

**TRANSFORM JUSTICE**  
**Notes to the accounts**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (FOR YEAR ENDED 31 MARCH 2020)**

	£	£	£
	Unrestricted	Restricted	TOTAL 2020
<u>Income</u>			
Income from Donations	0	104,662	104,662
Income from charitable activities	291	2,000	2,291
Total Income	<u>291</u>	<u>106,662</u>	<u>106,953</u>
<u>Expenditure</u>			
Cost of raising funds	0	0	0
Expenditure on Charitable activities	0	70,365	70,365
Total expenditure	<u>0</u>	<u>70,365</u>	<u>70,365</u>
Net Income/(Expenditure)	291	36,297	36,588
Other recognised gains/(losses)	5,500	0	5,500
<b>Net movement in funds for the year</b>	<u>5,791</u>	<u>36,297</u>	<u>42,088</u>
<u>RECONCILIATION OF FUNDS</u>			
Total funds brought forward	(3,190)	53,570	50,380
Total funds carried forward	<u>2,601</u>	<u>89,867</u>	<u>92,468</u>

**14. STATEMENT OF FUNDS**

	Balance at 31 March 2020	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 March 2021
	£	£	£	£	£
<u>Unrestricted funds</u>					
General funds	51,150	70,750	28,987	(750)	92,163
Sub total unrestricted funds	<u>51,150</u>	<u>70,750</u>	<u>28,987</u>	<u>(750)</u>	<u>92,163</u>
<u>Restricted funds</u>					
General scoping and dissemination activity	12,741	0	13,491	750	0
Barrow Cadbury Trust - Mental Health Crisis	0	9,500	0	0	9,500
Reframing Criminal Justice	18,199	0	18,199	0	0
Reframing Criminal Justice - Scotland	2,000	0	2,000	0	0
Hadley Trust - Child Remand	6,923	0	6,923	0	0
Barrow Cadbury Trust - Use of Police Custody	9,700	0	9,700	0	0
Lloyds Bank Foundation - Alternatives to Prosecution	32,680	43,000	40,566	0	35,114
Hadley Trust - Remand	1,000	0	1,000	0	0
Sub total restricted funds	<u>83,243</u>	<u>52,500</u>	<u>91,879</u>	<u>750</u>	<u>44,614</u>
<b>TOTAL FUNDS</b>	<u>134,393</u>	<u>123,250</u>	<u>120,866</u>	<u>0</u>	<u>136,777</u>

All unrestricted funds are available to be spent for any of the purposes of the charity. This includes approx. £85,000 core funding from the Hadley Trust that will be used in 21/22 to carry out projects of the charity. These include advocacy work on how to reduce the courts backlogs, reducing the over-use of police custody, digital justice, and more effective sentencing policy.

**Restricted funds carried forward**

Funding from The Barrow Cadbury Trust will be used for a project to reduce prosecutions while people are in mental health crisis.

The Lloyds Bank Foundation funding for Alternatives to Prosecution will be utilised in 2021/22. A further £23,274 received for year 3 of the project - which runs until December 2022 - is included in Deferred Income (Note 12).

**TRANSFORM JUSTICE**  
**Notes to the accounts**

**15. COMPANY STATUS**

The charitable company is limited by guarantee and therefore has no share capital.  
The member's liability under the guarantee is restricted to a maximum of £1.

**16. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**17. CONTINGENT LIABILITIES**

The charitable company had no material contingent liabilities at 31 March 2021 (31 March 2020 - none).

**18. RELATED PARTIES**

There were no disclosable related party transactions during the period (2020 - none).