JUSTICE BASE

England & Wales · Charity number 1153878

Details

Status	Registered
Legal form	Charitable company
Company number	07978723
Registered	2013-09-19
Register	View on the Charity Commission register

Contact

Address	75 Maygrove Road London NW6 2EG
Phone	07956964246
Email	info@justicebase.org
Website	www.justicebase.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT TO:(1) PROMOTE THE SOUND DEVELOPMENT AND ADMINISTRATION OF THE LAW THROUGHOUT THE WORLD IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE INCLUDING BUT NOT LIMITED TO:(A) THE PROVISION OF EDUCATION, TRAINING AND SPECIALIST LEGAL ADVICE AND SERVICES; AND(B) THE PROVISION OF MATERIALS, MONEY AND OTHER RESOURCES; AND (C) CONDUCTING RESEARCH AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH.(2) PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS ("UDHR") AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND IN REGIONAL CODES) IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE INCLUDING BUT NOT LIMITED TO:(A) THE PROVISION OF EDUCATION, TRAINING AND SPECIALIST LEGAL ADVICE AND SERVICES; AND(B) THE PROVISION OF MATERIALS, MONEY AND OTHER RESOURCES; AND (C) CONDUCTING RESEARCH AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH.(D) CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW. (E) COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION.IN FURTHERANCE OF THIS OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIES OUT ITS OBJECTS.(3) TO PURSUE SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE INCLUDING BUT NOT LIMITED TO:(A) THE PROVISION OF EDUCATION, TRAINING AND SPECIALIST LEGAL ADVICE AND SERVICES; AND(B) THE PROVISION OF MATERIALS, MONEY AND OTHER RESOURCES; AND (C) CONDUCTING RESEARCH AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: The charity's objective is to support national lawyers in their efforts to promote the rule of law through a range of means including: forming of partnerships with local leaders and organisations, conducting rule of law needs assessments, developing educational and legal materials and resources, organising workshops, and providing specialist legal advice and services.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Burma

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£725,604	£721,264	£193,411	0
2024-04-30	£942,730	£938,338	£189,071	0
2023-04-30	£8	£965,147	£184,679	0
2022-04-30	£598,740	£635,266	£107,990	0
2021-04-30	£481,425	£635,082	-	-

Trustees

Name	Role	Appointed
CHARLES BLEEHEN		2012-07-09
Laura Elizabeth Milne		2020-02-14
Matthew Bugher		2017-01-14

Accounts

JUSTICE BASE

(A Company Limited by Guarantee)

Company No. 7978723
Charity No. 1153878

Report and financial statements

For the year ended

30 April 2025

Contents

JUSTICE BASE
(A Company Limited by Guarantee)
Reference and administrative information

Trustees:	Charles Bleehen Matthew Bugher Laura Milne
Executive Director:	Vivek Kumar
Programme Director:	Martin Simonsen
Company number:	7978723
Charity number:	1153878
Registered office:	75 Maygrove Road, London NW6 2EG
Auditors:	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Natwest Bank Clevedon Branch PO Box 254 9 The Triangle Clevedon BS21 6NE

Report of the trustees for the year ending 30 April 2025

The Trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 30 April 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

The charity's objectives are to promote the sound development and administration of the law throughout the world and to promote human rights. In particular, the charity aims to promote the rule of law in transitional and post-conflict societies by building the capacity of local lawyers and supporting nationally-owned rule of law initiatives. Rule of law reform is a fundamental prerequisite of development and peace-building. It requires coordinated, multi-disciplinary, locally-led initiatives particular to the national context. Justice Base also aims to strengthen the capacity of lawyers to engage in - and guide - the national discussion on rule of law initiatives and lead legal and institutional reform efforts in emerging democracies.

The range of means used by the charity to deliver its objectives include:

- **Trainings and workshops:** by itself or in collaboration with others organising, facilitating or conducting trainings, workshops or other courses of education aimed at raising awareness of the rule of law in all its aspects and the protection of human rights.
- **Forming partnerships:** by forming partnerships and otherwise supporting nationally-owned initiatives for promoting the rule of law.
- **Developing resources:** by the development and preparation of manuals, guides and other resources to support the promotion of the rule of law and the protection of human rights.
- **Conducting research:** by conducting research into the law and justice institutions, including assessment of the state of legal and justice institutions, and publishing the useful results of such research.
- **Specialist legal advice and services:** by providing specialist legal advice and services including in the area of constitutional and legislative reform and the adoption and implementation of human rights legislation.
- **Technical assistance**: by providing specialist advice and technical assistance for state and international institutions on rule of law and human rights issues.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

A summary of the main achievements

In the financial year to 30 April 2025, Justice Base continued our work on promoting the rule of law and human rights in Myanmar. During this period, we successfully delivered several projects in a number of different areas relating to the rule of law. Further details of our work can be obtained by emailing info@justicebase.org

Financial review

During the financial year ending 30 April 2025, Justice Base had GBP 725,604 income and GBP 721,264 expenses, resulting in carried forward reserves of GBP 193,411. As of 30 April 2025, Justice Base had GBP 133,420 cash in hand.

Reserves policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure or approximately £120,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The free reserves at the end of the year were £193,411. Therefore, the reserves policy has been met.

Going concern

In assessing whether the charity is a going concern, the Trustees have considered all available information about the future, covering a period of at least twelve months from the date the report and accounts are approved by the trustees. This assessment has taken into account the following factors:

- The charity's financial position, including its ability to generate sufficient income to meet its ongoing commitments and any expected future liabilities.
- The charity's strategic direction and its ability to adapt to changing circumstances.
- The charity's access to funding and its ability to manage its finances effectively.

Based on this assessment, the trustees have concluded that there is no significant doubt that the charity will be able to continue in operation for the foreseeable future.

Reference and administrative details

Registered name:	Justice Base
Charity number:	1153878
Company number:	7978723
Registered Office:	75 Maygrove Road, London NW6 2EG

Our advisers

Auditors:	Goldwins, 75 Maygrove Road, London NW6 2EG
Bankers:	Natwest Bank, 250 Bishopsgate, London, EC2M 4AA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees: Charles Bleehen
Matthew Bugher
Laura Milne

Key management personnel

Executive Director:	Vivek Kumar
Programme Director:	Martin Simonsen

Structure, governance and management

Justice Base is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 6 March 2012. It is registered as a charity with the Charity Commission. As set out in the Articles of Association, any individual or organisation may become a member of the Company with the approval of the directors. There are currently three members. These members are also the directors of the Company (also known as the trustees). Any natural person over the age of 16 may be appointed by the Company as a director of the Company (and must also be a member of the Company).

The board of directors/trustees administers the charity. The board normally meets quarterly. An Executive Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Executive Director has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment and performance related activity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on [date] and signed on their behalf:

By order of the board of trustees

Charles Bleehen

Charles Bleehen
Chair

30/01/2026

Independent examiner’s report to the trustees of Justice Base

I report to the charity trustees on my examination of the accounts of Justice Base, Charitable Company (‘the Company’) for the year ended 30 April 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

Since the Company’s gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

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

30/01/2026

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FIANANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 April 2025

				2025			2024
		Unrestricted	Restricted	**Total**	Unrestricted	Restricted	Total
	Note	£	£	**£**	£	£	£
Income from:							
Donations and grants	**3**	-	724,472	**724,472**	119,049	823,516	942,565
Investments	**4**	1,132	-	**1,132**	165	-	165
Total income		1,132	724,472	**725,604**	119,214	823,516	942,730
Expenditure on:							
Charitable activities	**5**	12,599	708,665	**721,264**	130,119	808,219	938,338
Total expenditure		12,599	708,665	**721,264**	130,119	808,219	938,338
Net income for the year		(11,467)	15,807	4,340	(10,905)	15,297	4,392
Transfers between funds		46,687	(46,687)	-	105,481	(105,481)	-
Net movement in funds		35,220	(30,880)	4,340	94,576	(90,184)	4,392
Reconciliation of funds:							
Total funds brought forward		158,191	30,880	**189,071**	63,615	121,064	184,679
Total funds carried forward		193,411	-	**193,411**	158,191	30,880	189,071

The Statement of financial activities includes all gains an losses recognised in the year.

All income and expenditure derive from continuing activities.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)

Balance sheet

AS AT 30 April 2025

	Note	2025 £	2025 £	2024 £
Fixed assets:				
Tangible assets	9		-	-
			-	-
Current assets:				
Debtors	10	148,447		157,916
Cash at bank and in hand		133,420		71,456
		281,867		229,372
Liabilities:				
Creditors: amounts falling due within one year	11	(88,456)		(40,301)
Net current assets / (liabilities)			193,411	189,071
Total net assets / (liabilities)			193,411	189,071
The funds of the charity:	12			
Restricted income funds			-	30,880
Unrestricted income funds:			193,411	158,191
Total charity funds			193,411	189,071

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 Trustees 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 30 January 2026………
and signed on their behalf by:

Charles Bleehen

…………………………………….
Mr Charles Simon Bleehen
Trustee

Company Registration No. 07978723

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 April 2025

	Note	**2025** £	£	**2024** £	£
Cash flows from operating activities:					
Cash absorbed by operations	15	60,832		(127,353)	
Cash flows from investing activities:					
Investment income received		1,132		165	
Net cash provided by / (used in) investing activities			1,132		165
Change in cash and cash equivalents in the year			61,964		(127,188)
Cash and cash equivalents at the beginning of the year			71,456		198,644
Cash and cash equivalents at the end of the year			**133,420**		71,456

1 Accounting policies

Charity information

Justice Base is a private company limited by guarantee incorporated in England and Wales. The registered office is 75 Maygrove Road, London, NW6 2EG, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities.

Expenditure relating to the charity are those elements of expenditure directly incurred in performing these activities.

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 is classified under the following activity headings:

> Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and their associated support costs.
> Expenditure on charitable activities includes the costs of charitable activities that are undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise of costs for the running of the charity itself as an organisation and compliance with statutory requirements.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1 Accounting policies (continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	2 years straight line
Computers	2 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Debtors

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic/financial assets

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

Basic financial liabilities

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

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

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

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

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

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

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

			2025			2024
	Unrestricted	Restricted	**Total**	Unrestricted	Restricted	Total
	£	£	**£**	£	£	£
Core grants	-	724,472	**724,472**	119,049	823,516	942,565
	-	724,472	**724,472**	119,049	823,516	942,565

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	**1,132**	165
	1,132	165

5 Charitable activities

	Rule of Law Reform 2025 £	Rule of Law Reform 2024 £
Legal & Professional	415,016	489,641
Operations	222,485	298,220
Travel	45,419	13,977
	682,920	**801,838**
Share of support costs (see note 6)	33,344	130,500
Share of governance costs (see note 6)	5,000	6,000
	721,264	**938,338**
Analysis by fund		
Unrestricted funds	12,599	130,119
Restricted funds	708,665	808,219
	721,264	**938,338**

6 Analysis of expenditure - Current Year

	Support Costs	Governance Costs	**2025 Total**	2024 Total
	£	£	**£**	£
Facilities & Equipment	12,376	-	**12,376**	4,478
Project Indirect Costs	18,104	-	**18,104**	119,048
Bank Charges	697	-	**697**	793
Legal and professional	2,167	5,000	**7,167**	12,181
	33,344	5,000	38,344	136,500
Analysed between Charity activities	**33,344**	**5,000**	**38,344**	**136,500**

Governance costs includes payments to the independent auditor of £3,800 (2024: £3,600) for audit fees an
£1,200 (2024: £1,200) for accountancy services.

Analysis of expenditure - Prior Year

	Support Costs	Governance Costs	2024 Total
	£	£	£
Facilities & Equipment	4,478	-	4,478
Project Indirect Costs	119,048	-	119,048
Bank Charges	793	-	793
Legal and professional	6,181	6,000	12,181
Support costs	130,500	6,000	136,500
Total expenditure 2024	130,500	6,000	136,500

7 Trustees

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

8 Employees

There were no employees during the current or prior year.

9 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	**Total**
	£	£	**£**
Cost			
At the start of the year	745	769	1,514
Additions in year	-	-	**-**
At 30 April 2025	**745**	**769**	**1,514**
Depreciation and impairment			
At the start of the year	745	769	**1,514**
At 1 May 2024	-	-	**-**
At 30 April 2025	**745**	**769**	**1,514**
Carrying amount			
At 30 April 2025	**-**	**-**	**-**
At 30 April 2024	-	-	**-**

10 Debtors

	2025	2024
	£	£
Other debtors	**4,162**	14,193
Prepayments and accrued income	**144,285**	143,723
	148,447	157,916

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	**76,732**	24,535
Accruals & deferred Income	**11,724**	15,766
	88,456	40,301

12 Movement in funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

Restricted funds	Balance at 1 May 2024	Incoming resources	Resources expended	Transfers	**Balance at 30 April 2025**
	£	£	£	£	**£**
Rule of law reform	30,880	724,472	(708,665)	(46,687)	**-**
Total Restricted	**30,880**	**724,472**	**(708,665)**	**(46,687)**	**-**

Unrestricted funds

	Balance at 1 May 2024	Incoming resources	Resources expended	Transfers	**Balance at 30 April 2025**
	£	£	£	£	**£**
General funds	158,191	1,132	(12,599)	46,687	**193,411**
Total Unrestricted	**158,191**	**1,132**	**(12,599)**	46,687	**193,411**
Total funds	**189,071**	**725,604**	**(721,264)**	**-**	**193,411**

12a Movements in funds - prior year

Movement in funds

Restricted funds	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	Balance at 30 April 2024
	£	£	£	£	£
Rule of law reform	121,064	823,516	(808,219)	(105,481)	30,880
Total Restricted funds	121,064	823,516	(808,219)	(105,481)	30,880

Unrestricted funds

	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	Balance at 30 April 2024
	£	£	£	£	£
General funds	63,615	119,214	(130,119)	105,481	158,191
Total Unrestricted	63,615	119,214	(130,119)	105,481	158,191
Total funds	184,679	942,730	(938,338)	-	189,071

12b Purpose of Restricted funds

Access to Justice: the project began in July 2024 and ended in February 2025.

Criminal Justice: the project began in June 2024 and ended in October 2024.

Constitutional Federalism: the project began in June 2024 and ended in February 2025

Myanmar Project: the project began April 2020 and was renewed with the current project running from June 2025 to March 2026.

13 Analysis of net assets between funds

	Unrestricted 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Net current assets	193,411	-	193,411	158,191	30,880	189,071
	193,411	**-**	**193,411**	**158,191**	**30,880**	**189,071**

14 Related party transactions

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

15 Cash generated from operations

	2025 £	2024 £
Deficit for the year	4,340	4,392
Adjustments for:		
Investment	(1,132)	(165)
Movements in		
(Increase) in	9,469	(90,158)
Increase in	48,155	(41,422)
Cash absorbed by	**60,832**	**(127,353)**

16 Analysis of cash and cash equivalents

	At 1 May 2024	Cash flows	Other charges	At 30 April 2025 £
Cash in hand	71,456	61,964	-	**133,420**
Total cash and cash equivalents	71,456	61,964	-	**133,420**

Accounts

JUSTICE BASE

(A Company Limited by Guarantee)

Company No. 7978723
Charity No. 1153878

Report and financial statements

For the year ended

30 April 2024

Contents

JUSTICE BASE
(A Company Limited by Guarantee)
Reference and administrative information

Trustees:	Charles Bleehen Matthew Bugher Laura Milne
Executive Director:	Vivek Kumar
Programme Director:	Martin Simonsen
Company number:	7978723
Charity number:	1153878
Registered office:	75 Maygrove Road, London NW6 2EG
Auditors:	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Natwest Bank Clevedon Branch PO Box 254 9 The Triangle Clevedon BS21 6NE

Report of the trustees for the year ending 30 April 2024

The Trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 30 April 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Justice Base is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 6 March 2012. It is registered as a charity with the Charity Commission. As set out in the Articles of Association, any individual or organisation may become a member of the Company with the approval of the directors. There are currently three members. These members are also the directors of the Company (also known as the trustees). Any natural person over the age of 16 may be appointed by the Company as a director of the Company (and must also be a member of the Company).

The board of directors/trustees administers the charity. The board normally meets quarterly. An Executive Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Executive Director has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment and performance related activity.

Our purposes and activities

The charity's objectives are to promote the sound development and administration of the law throughout the world and to promote human rights. In particular, the charity aims to promote the rule of law in transitional and post-conflict societies by building the capacity of local lawyers and supporting nationally-owned rule of law initiatives. Rule of law reform is a fundamental prerequisite of development and peace-building. It requires coordinated, multi-disciplinary, locally-led initiatives particular to the national context. Justice Base also aims to strengthen the capacity of lawyers to engage in - and guide - the national discussion on rule of law initiatives and lead legal and institutional reform efforts in emerging democracies.

The range of means used by the charity to deliver its objectives include:

- **Trainings and workshops:** by itself or in collaboration with others organising, facilitating or conducting trainings, workshops or other courses of education aimed at raising awareness of the rule of law in all its aspects and the protection of human rights.
- **Forming partnerships:** by forming partnerships and otherwise supporting nationally-owned initiatives for promoting the rule of law.
- **Developing resources:** by the development and preparation of manuals, guides and other resources to support the promotion of the rule of law and the protection of human rights.
- **Conducting research:** by conducting research into the law and justice institutions, including assessment of the state of legal and justice institutions, and publishing the useful results of such research.
- **Specialist legal advice and services:** by providing specialist legal advice and services including in the area of constitutional and legislative reform and the adoption and implementation of human rights legislation.
- **Technical assistance**: by providing specialist advice and technical assistance for state and international institutions on rule of law and human rights issues.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

A summary of the main achievements

In the financial year to 30 April 2024, Justice Base continued our work on promoting the rule of law and human rights in Myanmar. During this period, we successfully delivered several projects in a number of different areas relating to the rule of law. Further details of our work can be obtained by emailing info@justicebase.org

Financial review

During the financial year ending 30 April 2024, Justice Base had £942,730 income and £938,338 expenses, resulting in carried forward reserves of £184,679. As of 30 April 2024, Justice Base had £71,456 cash in hand.

Reserves policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure or approximately £100,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The free reserves at the end of the year were £158,191. Therefore, the reserves policy has been met.

Going concern

In assessing whether the charity is a going concern, the Trustees have considered all available information about the future, covering a period of at least twelve months from the date the report and accounts are approved by the trustees. This assessment has taken into account the following factors:

- The charity's financial position, including its ability to generate sufficient income to meet its ongoing commitments and any expected future liabilities.
- The charity's strategic direction and its ability to adapt to changing circumstances.
- The charity's access to funding and its ability to manage its finances effectively.

Based on this assessment, the trustees have concluded that there is no significant doubt that the charity will be able to continue in operation for the foreseeable future.

Reference and administrative details

Registered name:	Justice Base
Charity number:	1153878
Company number:	7978723
Registered Office:	75 Maygrove Road, London NW6 2EG

Our advisers

Auditors:	Goldwins, 75 Maygrove Road, London NW6 2EG
Bankers:	Natwest Bank, 250 Bishopsgate, London, EC2M 4AA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees: Charles Bleehen
Matthew Bugher
Laura Milne

Key management personnel

Executive Director: Vivek Kumar
Programme Director: Martin Simonsen

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 30 January 2025.................... and signed on their behalf:

By order of the board of trustees

Charles Bleehen

Charles Bleehen
Chair

Independent examiner's report to the trustees of Justice Base

I report to the charity trustees on my examination of the accounts of Justice Base, Charitable Company ('the Company') for the year ended 30 April 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

Since the Company's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

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

30 January 2025

JUSTICE BASE

(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FIANANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 April 2024

	Note	Unrestricted £	Restricted £	**2024 Total £**	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and grants	**3**	119,049	823,516	**942,565**	25,162	1,016,666	1,041,828
Investments	**4**	165	-	**165**	8	-	8
Total income		119,214	823,516	**942,730**	25,170	1,016,666	1,041,836
Expenditure on:							
Charitable activities	**5**	130,119	808,219	**938,338**	6,935	958,212	965,147
Total expenditure		130,119	808,219	**938,338**	6,935	958,212	965,147
Net income for the year		(10,905)	15,297	4,392	18,235	58,454	76,689
Transfers between funds		105,481	(105,481)	-	9,187	(9,187)	-
Net movement in funds		94,576	(90,184)	4,392	27,422	49,267	76,689
Reconciliation of funds:							
Total funds brought forward		63,615	121,064	**184,679**	36,193	71,797	107,990
Total funds carried forward		158,191	30,880	**189,071**	63,615	121,064	184,679

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

All income and expenditure derive from continuing activities.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
Balance sheet

AS AT 30 April 2024

	Note	2024	2024	2023
	Note	**£**	**£**	£
Current assets:				
Debtors	**10**	**157,916**		67,758
Cash at bank and in hand		**71,456**		198,644
		229,372		266,402
Liabilities:				
Creditors: amounts falling due within one year	**11**	**(40,301)**		(81,723)
Net current assets / (liabilities)			**189,071**	184,679
Total net assets / (liabilities)			**189,071**	184,679
The funds of the charity:	**12**			
Restricted income funds			**30,880**	121,064
Unrestricted income funds:			**158,191**	63,615
Total charity funds			**189,071**	184,679

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 Trustees 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 30 January 2025
and signed on their behalf by:

Charles Bleehen
……………………………………….
Mr Charles Simon Bleehen
Trustee

Company Registration No. 07978723

FOR THE YEAR ENDED 30 April 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities:					
Cash absorbed by operations	15		(127,353)		169980
Cash flows from investing activities:					
Investment income received		165		8	
Net cash provided by / (used in) investing activities			165		8
Change in cash and cash equivalents in the year			(127,188)		169,988
Cash and cash equivalents at the beginning of the year			198,644		28,656
Cash and cash equivalents at the end of the year			**71,456**		198,644

1 Accounting policies

Charity information

Justice Base is a private company limited by guarantee incorporated in England and Wales. The registered office is 75 Maygrove Road, London, England, NW6 2EG, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities.

Expenditure relating to the charity are those elements of expenditure directly incurred in performing these activities.

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 is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and their associated support costs.
Expenditure on charitable activities includes the costs of charitable activities that are undertaken to further the purposes of the charity and their associated support costs.

1 Accounting policies (continued)

Support costs comprise of costs for the running of the charity itself as an organisation and compliance with statutory requirements.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	2 years straight line
Computers	2 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Debtors

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ’Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

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

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

Basic/financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies (continued)

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

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

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

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted	Restricted	**2024 Total**	Unrestricted	Restricted	2023 Total
	£	£	**£**	£	£	£
Core grants	119,049	823,516	**942,565**	25,162	1,016,666	1,041,828
	119,049	**823,516**	**942,565**	25,162	1,016,666	1,041,828

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	**165**	8
	165	8

5 Charitable activities

	Rule of Law Reform 2024 £	Rule of Law Reform 2023 £
Legal & Professional	489,641	538,106
Operations	298,220	371,400
Travel	13,977	7,972
	801,838	**917,478**
Share of support costs (see note 6)	130,500	41,669
Share of governance costs (see note 6)	6,000	6,000
	938,338	**965,147**
Analysis by fund		
Unrestricted funds	130,119	6,935
Restricted funds	808,219	958,212
	938,338	**965,147**

6 Analysis of expenditure - Current Year

	Support Costs	Governance Costs	**2024 Total**	2023 Total
	£	£	**£**	£
Facilities & Equipment	4,478	-	**4,478**	13,495
Project indirect costs	119,048	-	**119,048**	23,503
Bank Charges	793	-	**793**	1,479
Legal and professional	6,181	6,000	**12,181**	9,192
	130,500	6,000	136,500	47,669
Analysed between				
Charity activities	**130,500**	**6,000**	**136,500**	**47,669**

Governance costs includes payments to the independent examiner's fees of £4,800 (2023: audit fees £4,800) and £1,200 (2023: £1,200) for accountancy services.

Analysis of expenditure - Prior Year

	Support Costs	Governance Costs	2023 Total
	£	£	£
Facilities & Equipment	13,495	-	13,495
Project indirect costs	23,503	-	23,503
Bank Charges	1,479	-	1,479
Legal and professional	3,192	6,000	9,192
Support costs	41,669	6,000	47,669
Total expenditure 2023	41,669	6,000	47,669

7 Trustees

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

8 Employees

There were no employees during the current or prior year.

9 Tangible fixed assets

	Fixtures, fittings & equiptment	Computers	**Total**
	£	£	**£**
Cost			
At the start of the year	745	769	1,514
Additions in year	-	-	**-**
At 30 April 2024	**745**	**769**	**1,514**
Depreciation and imparment			
At the start of the year	745	769	**1,514**
At 1 May 2023	-	-	**-**
At 30 April 2024	**745**	**769**	**1,514**
Carrying amount			
At 30 April 2024	**-**	**-**	**-**
At 30 April 2023	-	-	**-**

10 Debtors

	2024	2023
	£	£
Other debtors	**14,193**	11,827
Prepayments and accrued income	**143,723**	55,931
	157,916	67,758

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	**24,535**	-
Accruals & Deferred Income	**15,766**	81,723
	40,301	81,723

12 Movement in funds

The income funds of the charity includes restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

Restricted funds

	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	**Balance at 30 April 2024**
	£	£	£	£	**£**
Rule of law reform (various projects)	121,064	823,516	(808,219)	(105,481)	**30,880**
Total Restricted funds	**121,064**	**823,516**	**(808,219)**	**(105,481)**	**30,880**

Unrestricted funds

	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	**Balance at 30 April 2024**
	£	£	£	£	**£**
General funds	63,615	119,214	(130,119)	105,481	**158,191**
Total Unrestricted funds	**63,615**	**119,214**	**(130,119)**	**105,481**	**158,191**
Total funds	**184,679**	**942,730**	**(938,338)**	**-**	**189,071**

12a Movements in funds - prior year

Movement in funds

Restricted funds	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	Balance at 30 April 2023
	£	£	£	£	£
Rule of law reform (various projects)	71,797	1,016,666	(958,212)	(9,187)	121,064
Total Restricted funds	71,797	1,016,666	(958,212)	(9,187)	121,064

Unrestricted funds

	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	Balance at 30 April 2023
	£	£	£	£	£
General funds	36,193	25,170	(6,935)	9,187	63,615
Total Unrestricted	36,193	25,170	(6,935)	9,187	63,615
Total funds	107,990	1,041,836	(965,147)	-	184,679

12b Purpose of Restricted funds

FCDO: Myanmar Project. The project began in April 2020 and was renewed with the current project running from April 2024 to March 2025.

My Justice: Justice Sector. The project began in May 2020 and has been extended on a number of occasions. The project ended in October 2O23.

My Justice: Constitutional Law and Federalism. The project began in March 2022 and ended in November 2023.

13 Analysis of net assets between funds

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total 2024 £**	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Net current assets	158,191	30,880	189,071	63,615	121,064	184,679
	158,191	**30,880**	**189,071**	**63,615**	**121,064**	**184,679**

14 Related party transactions

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

15 Cash generated from operations

	2024 £	**2023 £**
Deficit for the year	**4,392**	76,689
Adjustments for:		
Investment income	**(165)**	(8)
Movements in		
(Increase) in	**(90,158)**	82,061
Increase in	**(41,422)**	11,238
Cash absorbed by	**(127,353)**	169,980

16 Analysis of cash and cash equivalents

	At 1 May 2023	Cash flows	Other charges	At 30 April 2024 £
Cash in hand	198,644	(127,353)	-	**71,291**
Total cash and cash equivalents	198,644	(127,353)	-	**71,291**

Accounts

JUSTICE BASE

(A Company Limited by Guarantee)

Company No. 7978723
Charity No. 1153878

Report and financial statements
For the year ended
30 April 2023

Contents

JUSTICE BASE
(A Company Limited by Guarantee)
Reference and administrative information

Trustees:	Charles Bleehen Matthew Bugher Laura Milne Tuan Cer Sung (resigned 9 March 2023)
Executive Director:	Vivek Kumar
Programme Director:	Bridget Dunne (resigned 31 March 2023), Martin Simonsen
Company number:	7978723
Charity number:	1153878
Registered office:	75 Maygrove Road, London NW6 2EG
Auditors:	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Natwest Bank Clevedon Branch PO Box 254 9 The Triangle Clevedon BS21 6NE

The trustees, who are also directors under company law, present their report and financial statements for the year ended 30 April 2023.

The trustees confirm that the financial statements comply with current statutory requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

The charity's objectives are to promote the sound development and administration of the law throughout the world and to promote human rights. In particular, the charity aims to promote the rule of law in transitional and post-conflict societies by building the capacity of local lawyers and supporting nationally-owned rule of law initiatives. Rule of law reform is a fundamental prerequisite of development and peace-building. It requires coordinated, multi-disciplinary, locally-led initiatives particular to the national context. Justice Base also aims to strengthen the capacity of lawyers to engage in - and guide - the national discussion on rule of law initiatives and lead legal and institutional reform efforts in emerging democracies.

The range of means used by the charity to deliver its objectives include:

- **Trainings and workshops:** by itself or in collaboration with others organising, facilitating or conducting trainings, workshops or other courses of education aimed at raising awareness of the rule of law in all its aspects and the protection of human rights.

- **Forming partnerships:** by forming partnerships and otherwise supporting nationally-owned initiatives for promoting the rule of law.

- **Developing resources:** by the development and preparation of manuals, guides and other resources to support the promotion of the rule of law and the protection of human rights.

- **Conducting research:** by conducting research into the law and justice institutions, including assessment of the state of legal and justice institutions, and publishing the useful results of such research.

- **Specialist legal advice and services:** by providing specialist legal advice and services including in the area of constitutional and legislative reform and the adoption and implementation of human rights legislation.

- **Technical assistance**: by providing specialist advice and technical assistance on rule of law and human rights issues.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

A summary of the main achievements

In the financial year to 30 April 2023, Justice Base continued our work on promoting the rule of law and human rights in Myanmar. During this period, we successfully delivered several projects in a number of different areas relating to the rule of law. Further details of our work can be obtained by emailing info@justicebase.org.

Financial review

During the financial year ending 30 April 2023, Justice Base had income £1,041,836 (2022: £598,687), expenditure £965,147 (2022: £635,266) and a surplus of £76,689 (2022: deficit £36,579) resulting in carried forward reserves of £184,679 (2022: 107,990) of which unrestricted funds £63,615 and restricted funds £121,064. As of 30 April 2023, Justice Base had £198,644 bank and cash in hand.

Reserves policy

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure or approximately £30,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The free reserves at the end of the year were £63,615. Therefore, the reserves policy has been met.

Going concern

In assessing whether the charity is a going concern, the Trustees have considered all available information about the future, covering a period of at least twelve months from the date the report and accounts are approved by the trustees. This assessment has taken into account the following factors:

- The charity's financial position, including its ability to generate sufficient income to meet its ongoing commitments and any expected future liabilities.
- The charity's strategic direction and its ability to adapt to changing circumstances.
- The charity's access to funding and its ability to manage its finances effectively.

Based on this assessment, the trustees have concluded that there is no significant doubt that the charity will be able to continue in operation for the foreseeable future.

Reference and administrative details

Registered name:	Justice Base
Charity number:	1153878
Company number:	7978723
Registered Office:	75 Maygrove Road, London NW6 2EG

<u>Our advisers</u>

Auditors:	Goldwins, 75 Maygrove Road, London NW6 2EG
Bankers:	Natwest Bank, Clevedon Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees: Charles Bleehen
Matthew Bugher
Laura Milne
Tuan Cer Sung (resigned 9 March 2023)

Key management personnel

Executive Director: Vivek Kumar
Programme Director: Bridget Dunne (resigned 31 March 2023), Martin Simonsen

Structure, governance and management

Justice Base is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 6 March 2012. It is registered as a charity with the Charity Commission. As set out in the Articles of Association, any individual or organisation may become a member of the Company with the approval of the directors. There are currently three members. These members are also the directors of the Company (also known as the trustees). Any natural person over the age of 16 may be appointed by the Company as a director of the Company (and must also be a member of the Company).

The board of directors/trustees administers the charity. The board normally meets quarterly. An Executive Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Executive Director has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment and performance related activity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins Limited were appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 31 January 2024……….. and signed on their behalf by;

By order of the board of trustees

Charles Bleehen
……………………………………..
Charles Bleehen
Chair

Opinion

We have audited the financial statements of Justice Base for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023 and of its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton

…………………………………

31 January 2024

Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FIANANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 April 2023

				2023			2022
	Note	Unrestricted funds £	Restricted funds £	**Total £**	Unrestricted funds £	Restricted funds £	Total £
Income from:							
Donations and grants	**3**	25,162	1,016,666	**1,041,828**	14,187	584,492	598,679
Investments	**4**	8	-	**8**	8	-	8
Total income		25,170	1,016,666	**1,041,836**	14,195	584,492	598,687
Expenditure on:							
Charitable activities	**4**	6,935	958,212	**965,147**	15,115	620,151	635,266
Total expenditure		6,935	958,212	**965,147**	15,115	620,151	635,266
Net income/ (deficit) for the year		18,235	58,454	76,689	(920)	(35,659)	(36,579)
Transfers between funds		9,187	(9,187)	-	(53,251)	53,251	-
Net movement in funds		27,422	49,267	76,689	(54,171)	17,592	(36,579)
Reconciliation of funds:							
Total funds brought forward		36,193	71,797	**107,990**	90,364	54,205	144,569
Total funds carried forward		**63,615**	**121,064**	**184,679**	36,193	71,797	107,990

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes to the financial statements.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
Balance sheet

AS AT 30 April 2023

	Note	2023 £	2023 £	2022 £
Fixed assets:				
Tangible assets	9		-	-
			-	-
Current assets:				
Debtors	10	67,758		149,819
Cash at bank and in hand		198,644		28,656
		266,402		178,475
Liabilities:				
Creditors: amounts falling due within one year	11	(81,723)		(70,485)
Net current assets / (liabilities)			184,679	107,990
Total net assets / (liabilities)			184,679	107,990
The funds of the charity:	12			
Restricted funds			121,064	71,797
Unrestricted funds:			63,615	36,193
Total charity funds			184,679	107,990

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

The financial statements were approved by the Trustee on 31 January 2024.

Charles Bleehen
……………………………………
Charles Bleehen
Chair

Company Registration No. 07978723

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 April 2023

	Note	**2023** £	£	**2022** £	£
Cash flows from operating activities:					
Cash absorbed by operations	15		169,980		(123,953)
Cash flows from investing activities:					
Investment income received		8		8	
Net cash provided by / (used in) investing activities			8		8
Change in cash and cash equivalents in the year			169,988		(123,945)
Cash and cash equivalents at the beginning of the year			28,656		152,601
Cash and cash equivalents at the end of the year			**198,644**		28,656

1 Accounting policies

Charity information

Justice Base is a private company limited by guarantee incorporated in England and Wales. The registered office is 75 Maygrove Road, London, England, NW6 2EG, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities.

Expenditure relating to the charity are those elements of expenditure directly incurred in performing these activities.

Expenditure

Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose and their associated support costs.

Expenditure on charitable activities includes the costs of charitable activities that are undertaken to further the purposes of the charity and their associated support costs.

1 Accounting policies (continued)

Support costs comprise of costs for the running of the charity itself as an organisation and compliance with statutory requirements.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	2 years straight line
Computers	2 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Debtors

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ’Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

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

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

Basic/financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies (continued)

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

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

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

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

			2023			2022
	Unrestricted funds	Restricted funds	**Total**	Unrestricted funds	Restricted funds	Total
	£	£	**£**	£	£	£
Donations and gifts	-	-	**-**	53	-	53
Core grants	25,162	1,016,666	**1,041,828**	14,134	584,492	598,626
	25,162	1,016,666	**1,041,828**	14,187	584,492	598,679

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	**8**	8
	8	8

5 Charitable activities

	Rule of Law Reform 2023 £	**Rule of Law Reform** 2022 £
Legal & Professional	538,106	386,219
Operations	376,788	208,178
Travel	7,972	2,957
	922,866	**597,354**
Share of support costs (see note 6)	41,669	31,988
Share of governance costs (see note 6)	6,000	5,924
	970,535	**635,266**

Analysis by fund		
Unrestricted funds	6,935	15,115
Restricted funds	958,212	620,151
	965,148	**635,266**
	~~31 2024~~	

6 Analysis of expenditure - Current Year

	Support Costs	Governace Costs	**2023 Total**	2022 Total
	£	£	**£**	£
Facilities & Equipment	13,495	-	**13,495**	19,547
Miscellaneous expense	23,503	-	**23,503**	11,139
Bank Charges	1,479	-	**1,479**	1,302
Legal and professional	3,192	6,000	**9,192**	5,924
	41,669	6,000	47,669	37,912
Analysed between				
Charity activities	**41,669**	**6,000**	**47,669**	**37,912**

Governance costs includes the auditor's remuneration (excluding VAT) of £4,000.

Analysis of expenditure - Prior Year

	Support Costs	Governace Costs	2022 Total
	£	£	£
Facilities & Equipment	19,547	-	19,547
Miscellaneous expense	11,139	-	11,139
Bank Charges	1,302	-	1,302
Legal and professional	-	5,924	5,924
Support costs	31,988	5,924	37,912
Total expenditure 2021	31,988	5,924	37,912

7 Trustees

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

8 Employees

There were no employees during the current or prior year.

9 Tangible fixed assets

	Fixtures, fittings & equiptment	Computers	**Total**
	£	£	**£**
Cost			
At the start of the year	745	769	1,514
Additions in year	-	-	**-**
At 30 April 2023	**745**	**769**	**1,514**
Depreciation and imparment			
At the start of the year	745	769	**1,514**
At 1 May 2022	-	-	**-**
At 1 April 2023	**745**	**769**	**1,514**
Carrying amount			
At 30 April 2023	**-**	**-**	**-**
At 30 April 2022	-	-	-

10 Debtors

	2023	2022
	£	£
Other debtors	**11,827**	11,941
Prepayments and accrued income	**55,931**	137,878
	67,758	149,819

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	**-**	43,814
Accruals & Deferred Income	**81,723**	26,671
	81,723	70,485

12 Movement in funds

The income funds of the charity includes restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	**Balance at 30 April 2023**
	£	£	£	£	**£**
Restricted funds:					
Rule of law reform (various projects)	71,797	1,016,666	(958,212)	(9,187)	**121,064**
Total Restricted funds	**71,797**	**1,016,666**	**- 958,212**	**(9,187)**	**121,064**
Unrestricted funds:					
General funds	36,193	25,170	(6,935)	9,187	**63,615**
Total Unrestricted	**36,193**	**25,170**	**(6,935)**	**9,187**	**63,615**
Total funds	**107,990**	**1,041,836**	**(965,147)**	**-**	**184,679**

Movements in funds - prior year

	Balance at 1 May 2021	Incoming resources	Resources expended	Transfers	Balance at 30 April 2022
	£	£	£	£	£
Restricted funds: prior year					
Rule of law reform (various projects)	54,205	584,492	(620,151)	53,251	71,797
	54,205	584,492	(620,151)	53,251	71,797
Unrestricted funds - prior year					
General funds	90,364	14,195	(15,115)	(53,251)	36,193
Total Unrestricted funds	90,364	14,195	(15,115)	(53,251)	36,193
Total funds	144,569	598,687	(635,266)	-	107,990

12.a Purposes of restricted funds

Income, which is received for specific projects, as – for example – grants, donations and earned income – is accounted for as restricted funds, with expenditure usually attributed over a specific period of time. We manage restricted funds carefully, keep expenditure under regular review, and aim to keep to the specified budget.

The charity received funds from six funders during this financial year which was used to fulfil the purposes and activities (see above).

Projects which have come to an end with agreement from the grant provider will be transferred to unrestricted funds once permissible from the funder.

13 Analysis of net assets between funds

	Unrestricted funds 2023	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	**£**	**£**	£	£	£
Net current assets	63,615	121,064	184,678	36,193	71,797	107,990
	63,615	**121,064**	**184,678**	**36,193**	**71,797**	**107,990**

14 Related party transactions

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

15 Cash generated from operations

	2023	**2022**
	£	**£**
Surlpus/ (deficit) for the year	76,689	(36,579)
Adjustments for:		
Investment income recognised in statement of financial activities	(8)	(8)
Movements in working capital:		
(Increase) in debtors	82,061	(113,330)
Increase in creditors	11,238	25,964
Cash absorbed by operations	**169,980**	**(123,953)**

16 Analysis of cash and cash equivalents

	At 1 May 2022	Cash flows	Other changes	**At 30 April 2023**
Cash in hand	28,656	169,988	-	**198,644**
Total cash and cash equivalents	**28,656**	**169,988**	**-**	**198,644**

Accounts

Charity Registration No. 1153878

Company Registration No. 07978723 (England and Wales)

JUSTICE BASE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Charles Simon Bleehen Mr Matthew Bugher Ms Laura Elizabeth Milne Ms Tuan Cer Sung
Charity number	1153878
Company number	07978723
Registered office	Acre House 11-15 William Road London NW1 3ER United Kingdom
Independent examiner	Joel Courts c/o HW Fisher LLP Accountants Acre House 11-15 William Road London NW1 3ER United Kingdom
Bankers	NatWest Bank Clevedon Branch PO Box 254 9 The Triangle Clevedon BS21 6NE

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

JUSTICE BASE

Report of the trustees for the year ending 30 April 2022

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 April 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

The charity's objectives are to promote the sound development and administration of the law throughout the world and to promote human rights. In particular, the charity aims to promote the rule of law in transitional and post-conflict societies by building the capacity of local lawyers and supporting nationally-owned rule of law initiatives. Rule of law reform is a fundamental prerequisite of development and peace-building. It requires coordinated, multi-disciplinary, locally-led initiatives particular to the national context. Justice Base also aims to strengthen the capacity of lawyers to engage in - and guide - the national discussion on rule of law initiatives and lead legal and institutional reform efforts in emerging democracies.

The range of means used by the charity to deliver its objectives include:

- **Trainings and workshops:** by itself or in collaboration with others organising, facilitating or conducting trainings, workshops or other courses of education aimed at raising awareness of the rule of law in all its aspects and the protection of human rights.
- **Forming partnerships:** by forming partnerships and otherwise supporting nationally-owned initiatives for promoting the rule of law.
- **Developing resources:** by the development and preparation of manuals, guides and other resources to support the promotion of the rule of law and the protection of human rights.
- **Conducting research:** by conducting research into the law and justice institutions, including assessment of the state of legal and justice institutions, and publishing the useful results of such research.
- **Specialist legal advice and services:** by providing specialist legal advice and services including in the area of constitutional and legislative reform and the adoption and implementation of human rights legislation.
- **Technical assistance**: by providing specialist advice and technical assistance for state and international institutions on rule of law and human rights issues.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

A summary of the main achievements

In the financial year to 30 April 2022, Justice Base continued our work on promoting the rule of law and human rights in Myanmar. Further details of our work can be obtained by emailing info@justicebase.org

Financial review

During the financial year ending 30 April 2022, Justice Base had £598,687 income and £ 635,266 expenses, resulting in carried forward reserves of £107,990. As of 30 April 2022, Justice Base had £ 28,656 cash in hand.

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure or approximately £30,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The free reserves at the end of the year were £36,193. Therefore, the reserves policy has been met.

Reference and administrative details

Registered name:	Justice Base
Charity number:	1153878
Company number:	7978723
Registered Office:	Acre House, 11/15 William Road, London, NW1 3ER

<u>Our advisers</u>

Independent Examiner: HW Fisher LLP, Acre House, 11/15 William Road, London, NW1 3ER
Bankers: Natwest Bank, Clevedon Branch, PO Box 254, 9 The Triangle, Clevedon,
BS21 6NE

<u>Directors and trustees</u>

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees: Charles Bleehen
Matthew Bugher
Laura Milne
Tuan Cer Sung

Key management personnel

Executive Director: Vivek Kumar
Programme Director Bridget Dunne

Structure, governance and management

Justice Base is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 6 March 2012. It is registered as a charity with the Charity Commission. As set out in the Articles of Association, any individual or organisation may become a member of the Company with the approval of the directors. There are currently four members. These members are also the directors of the Company (also known as the trustees). Any natural person over the age of 16 may be appointed by the Company as a director of the Company (and must also be a member of the Company).

The board of directors/trustees administers the charity. The board normally meets quarterly. An Executive Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Executive Director has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment and performance related activity.

The Trustees are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the board of trustees

Charles Bleehen

Charles Bleehen
Chair
30 Jan 2023
Date : ....

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JUSTICE BASE

I report to the Trustees on my examination of the financial statements of Justice Base (the charity) for the year ended 30 April 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act) and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

Joel Courts

Joel Courts

c/o HW Fisher LLP
Accountants
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 30 Jan 2023

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	**Unrestricted funds 2022 £**	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	**3**	14,187	584,492	598,679	44,125	437,237	481,362
Investments	**4**	8	-	8	63	-	63
Total income		14,195	584,492	598,687	44,188	437,237	481,425
Expenditure on:							
Charitable activities	**5**	15,115	620,151	635,266	35,939	599,143	635,082
Net outgoing resources before transfers		(920)	(35,659)	(36,579)	8,249	(161,906)	(153,657)
Gross transfers between funds		(53,251)	53,251	-	5,820	(5,820)	-
Net (expenditure)/income for the year/ Net movement in funds		(54,171)	17,592	(36,579)	14,069	(167,726)	(153,657)
Fund balances at 1 May 2021		90,364	54,205	144,569	76,295	221,931	298,226
Fund balances at 30 April 2022		36,193	71,797	107,990	90,364	54,205	144,569

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**10**	149,819		36,489	
Cash at bank and in hand		28,656		152,601	
		178,475		189,090	
Creditors: amounts falling due within one year	**11**	(70,485)		(44,521)	
Net current assets			107,990		144,569
Income funds					
Restricted funds	**12**		71,797		54,205
Unrestricted funds			36,193		90,364
			107,990		144,569

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

30 Jan 2023

The financial statements were approved by the Trustees on ....

Charles Bleehen

....

Mr Charles Simon Bleehen

Trustee

Company Registration No. 07978723

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Cash flows from operating activities					
Cash absorbed by operations	**15**		(123,953)		(130,898)
Investing activities					
Investment income received		8		63	
Net cash generated from investing activities			8		63
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(123,945)		(130,835)
Cash and cash equivalents at beginning of year			152,601		283,436
Cash and cash equivalents at end of year			28,656		152,601

1 Accounting policies

Charity information

Justice Base is a private company limited by guarantee incorporated in England and Wales. The registered office is Acre House, 11-15 William Road, London, NW1 3ER, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities.

Expenditure relating to the charity are those elements of expenditure directly incurred in performing these activities.

1 Accounting policies **(Continued)**

Support costs comprise of costs for the running of the charity itself as an organisation and compliance with statutory requirements.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	2 years straight line
Computers	2 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies **(Continued)**

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

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

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

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	53	-	53	144	-	144
Core grants	14,134	584,492	598,626	43,981	437,237	481,218
	14,187	584,492	598,679	44,125	437,237	481,362

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	8	63

5 Charitable activities

	Rule of Law Reform 2022 £	Rule of Law Reform 2021 £
Legal & Professional	386,219	338,538
Operations	208,178	159,045
Travel	2,957	40,275
	597,354	537,858
Share of support costs (see note 6)	31,988	87,394
Share of governance costs (see note 6)	5,924	9,830
	635,266	635,082
Analysis by fund		
Unrestricted funds	15,115	35,939
Restricted funds	620,151	599,143
	635,266	635,082

6 Support costs

	Support costs £	**Governance costs** £	**2022** £	Support costs £	Governance costs £	2021 £
Depreciation	-	-	-	90	-	90
Facilities & Equipment	19,547	-	19,547	20,521	-	20,521
Miscellaneous expense	11,139	-	11,139	64,427	-	64,427
Bank Charges	1,302	-	1,302	2,356	-	2,356
Accountancy	-	5,924	5,924	-	9,817	9,817
Legal and professional	-	-	-	-	13	13
	31,988	5,924	37,912	87,394	9,830	97,224
Analysed between						
Charitable activities	31,988	5,924	37,912	87,394	9,830	97,224

Governance costs includes payments to the independent examiner of £4,118 (2021: £8,125) for independent examination fees and £1,806 (2021: £1,692) for accountancy services.

7 Trustees

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

8 Employees

There were no employees during the current or prior year.

9 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
Additions	745	769	1,514
At 30 April 2022	745	769	1,514
Depreciation and impairment			
At 1 May 2021	745	769	1,514
At 30 April 2022	745	769	1,514
Carrying amount			
At 30 April 2022	-	-	-
At 30 April 2021	-	-	-

10 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	11,941	18,559
Prepayments and accrued income	137,878	17,930
	149,819	36,489

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	38	-
Other creditors	43,776	-
Accruals and deferred income	26,671	44,521
	70,485	44,521

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 May 2020	Incoming resources	Resources expended	Transfers	Balance at 1 May 2021	Incoming resources	Resources expended	Transfers	Balance at 30 April 2022
	£	£	£	£	£	£	£	£	£
ABA	785	-	(314)	-	471	-	-	-	471
Swedish Burma Committee	8,238	55,497	(33,573)	-	30,162	-	(33,937)	3,775	-
ICJ	-	5,795	(5,795)	-	-	-	-	-	-
IRI	383	-	-	-	383	-	-	-	383
PILPG	1,277	-	-	-	1,277	-	-	-	1,277
JPF	210,182	208,976	(413,338)	(5,820)	-	37,523	(49,180)	11,657	-
MYJustice	-	-	-	-	-	52,933	(81,068)	28,135	-
PRLM	-	25,967	(25,848)	-	119	-	(824)	705	-
UNCHR	-	73,317	(55,865)	-	17,452	87,666	(54,440)	-	50,678
FBA	-	56,419	(56,419)	-	-	4,761	(8,534)	3,773	-
YSPS	748	-	-	-	748	-	-	-	748
Other projects	318	-	-	-	318	-	-	-	318
MYJustice - F	-	-	-	-	-	41,356	(24,199)	-	17,157
FCDO	-	7,839	(7,839)	-	-	360,253	(365,459)	5,206	-
MRG	-	3,427	(152)	-	3,275	-	(2,510)	-	765
	221,931	437,237	(599,143)	(5,820)	54,205	584,492	(620,151)	53,251	71,797

12 Restricted funds **(Continued)**

Swedish Burma Committee: This anti-discrimination project began in 2017 has been renewed with a further phase which ran from January 2020 to December 2022 ($96,589).

Folke Bernadotte Academy: Consultancy support to research and capacity development in Myanmar 2022. The project began in April 2022 and runs to March 2023 ($65,040).

UNHCR: Citizenship and statelessness. This project has been renewed for a number of years with a further phase which ran from January 2021 to December 2022 (£99,985).

FCDO: Myanmar Project. The project began in April 2020 and was renewed with the current project running from April 2022 to March 2023 (£455,991).

My Justice: Justice Sector. The project began in May 2020 and has been extended on a number of occasions. The project now runs to October 2023 ($337,000). My Justice: Constitutional Law and Federalism. The project began in March 2022 and runs to October 2023 ($799,973)

My Justice: Constitutional issues. The project began in March 2022 and runs to October 2023 ($799,973).

Projects which have come to an end with agreement from the grant provider will be transferred to unrestricted funds once permissible from the funder.

Since the coup in Myanmar (1 February 2021), the charity have been paying parts of a number of salaries out of unrestricted funds. Their previous approach was that salaries should be fully funded from specific projects. But given the financial insecurity facing charity's staff members following the coup and charity's healthy reserves/unrestricted funds, they have agreed to fund some salaries out of unrestricted funds.

13 Analysis of net assets between funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Fund balances at 30 April 2022 are represented by:						
Current assets/(liabilities)	81,999	25,991	107,990	90,364	54,205	144,569
	81,999	25,991	107,990	90,364	54,205	144,569

14 Related party transactions

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

15 Cash generated from operations

	2022	**2021**
	£	**£**
Deficit for the year	(36,579)	(153,657)
Adjustments for:		
Investment income recognised in statement of financial activities	(8)	(63)
Depreciation and impairment of tangible fixed assets	-	90
Movements in working capital:		
(Increase) in debtors	(113,330)	(7,600)
Increase in creditors	25,964	30,332
Cash absorbed by operations	(123,953)	(130,898)

JUSTICE BASE

England & Wales - Charity number 1153878

Accounts

Charity Registration No. 1153878

Company Registration No. 07978723 (England and Wales)

JUSTICE BASE

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Charles Simon Bleehen	
	Mr Matthew Bugher	
	Ms Laura Elizabeth Milne	
	Ms Cheery Zahau	(Appointed 8 September 2020)
Charity number	1153878	
Company number	07978723	
Registered office	Acre House 11-15 William Road London NW1 3ER United Kingdom	
Independent examiner	Joel Courts c/o HW Fisher LLP Accountants Acre House 11-15 William Road London NW1 3ER United Kingdom	
Bankers	NatWest Bank Clevedon Branch PO Box 254 9 The Triangle Clevedon BS21 6NE	

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

JUSTICE BASE

Report of the trustees for the year ending 30 April 2021

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 April 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

2020/21 represented another notable year for Justice Base and its work. We were able to continue to deliver existing projects, expand into new projects, and add to our Board of Trustees during a challenging period in our key country of operation.

Following the military coup in Myanmar in February 2021, Justice Base has faced a number of challenges to how we continue to deliver our mission in Myanmar. We have continued to deliver our existing projects (though somewhat scaled back given the circumstances) and we have started two new projects aimed at monitoring the criminal justice system. We have been very impressed by how our staff have been able to respond to this crisis and set up the two projects within approximately three months of the coup. We have also faced challenges in how we run our projects and have had to find new ways of funding our activities in Myanmar.

Our primary concern has been the safety of our staff, and we have sought to support them to deal with an unsettling situation. While the future remains uncertain, our excellent staff are committed to continuing and developing our work in Myanmar.

Our purposes and activities

The charity's objectives are to promote the sound development and administration of the law throughout the world and to promote human rights. In particular, the charity aims to promote the rule of law in transitional and post-conflict societies by building the capacity of local lawyers and supporting nationally-owned rule of law initiatives. Rule of law reform is a fundamental prerequisite of development and peace-building. It requires coordinated, multi-disciplinary, locally-led initiatives particular to the national context. Justice Base also aims to strengthen the capacity of lawyers to engage in - and guide - the national discussion on rule of law initiatives and lead legal and institutional reform efforts in emerging democracies.

The range of means used by the charity to deliver its objectives include:

- **Trainings and workshops:** by itself or in collaboration with others organising, facilitating or conducting trainings, workshops or other courses of education aimed at raising awareness of the rule of law in all its aspects and the protection of human rights.
- **Forming partnerships:** by forming partnerships and otherwise supporting nationally-owned initiatives for promoting the rule of law.
- **Developing resources:** by the development and preparation of manuals, guides and other resources to support the promotion of the rule of law and the protection of human rights.
- **Conducting research:** by conducting research into the law and justice institutions, including assessment of the state of legal and justice institutions, and publishing the useful results of such research.
- **Specialist legal advice and services:** by providing specialist legal advice and services including in the area of constitutional and legislative reform and the adoption and implementation of human rights legislation.
- **Technical assistance**: by providing specialist advice and technical assistance for state and international institutions on rule of law and human rights issues.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

A summary of the main achievements

In the financial year to 30 April 2021, Justice Base continued our work on promoting the rule of law and human rights in Myanmar. This included work on a range of issues:

- a Constitutional Federalism Institute;
- an anti-discrimination programme;
- access to identity documents and citizen rights;
- strategic litigation workshops;
- informal justice research;
- rule of law training programme;
- legal analysis of draft and current laws.

Further details of our work can be obtained by emailing info@justicebase.org

Financial review

During the financial year ending 30 April 2021, Justice Base had income of £481,425 (2020: £783,471) and expenses of £635,082 (2020: £562,587), resulting in carried forward reserves of £144,569 (2020: £298,226). As of 30 April 2021, Justice Base had cash in bank and hand of £152,601 (2020: £283,436).

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' general overhead or approximately £30,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The free reserves at the end of the year were £90,364 (2020: £76,295). Therefore the reserves policy has been met.

Reference and administrative details

Registered name:	Justice Base
Charity number:	1153878
Company number:	7978723
Registered Office:	Acre House, 11/15 William Road, London, NW1 3ER

Our advisers

Independent examiner:	HW Fisher LLP, Acre House, 11/15 William Road, London, NW1 3ER
Bankers:	Natwest Bank, Clevedon Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel

Executive Director:	Vivek Kumar
Myanmar Country Director:	Stephen Kent
Senior Policy Director:	Myat Ko Ko

Structure, governance and management

Justice Base is a company limited by guarantee governed by its Memorandum and Articles of Association and was incorporated on 6 March 2012. It is registered as a charity with the Charity Commission. As set out in the Articles of Association, any individual or organisation may become a member of the Company with the approval of the directors. There are currently four members. These members are also the directors of the Company (also known as the trustees). Any natural person over the age of 16 may be appointed by the Company as a director of the Company (and must also be a member of the Company).

The board of directors/trustees administers the charity. The board normally meets quarterly. An Executive Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Executive Director has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment and performance related activity.

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees consider that the outbreak is unlikely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the board of trustees

Charles Bleehen
Chair

31 Jan 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JUSTICE BASE

I report to the Trustees on my examination of the financial statements of Justice Base (the charity) for the year ended 30 April 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act) and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Joel Courts

Joel Courts

c/o HW Fisher LLP
Accountants
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 31 Jan 2022

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	3	44,125	437,237	481,362	-	677,480	677,480
Charitable activities	4	-	-	-	98,834	-	98,834
Investments	5	63	-	63	485	-	485
Other income	6	-	-	-	6,672	-	6,672
Total income		44,188	437,237	481,425	105,991	677,480	783,471
Expenditure on:							
Charitable activities	7	35,939	599,143	635,082	20,370	542,217	562,587
Net incoming/(outgoing) resources before transfers		8,249	(161,906)	(153,657)	85,621	135,263	220,884
Gross transfers between funds		5,820	(5,820)	-	(20,795)	20,795	-
Net income/(expenditure) for the year/ Net movement in funds		14,069	(167,726)	(153,657)	64,826	156,058	220,884
Fund balances at 1 May 2020		76,295	221,931	298,226	11,469	65,873	77,342
Fund balances at 30 April 2021		90,364	54,205	144,569	76,295	221,931	298,226

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	11		-		90
Current assets					
Debtors	12	36,489		28,889	
Cash at bank and in hand		152,601		283,436	
		189,090		312,325	
Creditors: amounts falling due within one year	13	(44,521)		(14,189)	
Net current assets			144,569		298,136
Total assets less current liabilities			144,569		298,226
Income funds					
Restricted funds	14		54,205		221,931
Unrestricted funds			90,364		76,295
			144,569		298,226

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .31 Jan 2022

Charles Bleehen
....
Mr Charles Simon Bleehen
Trustee

Company Registration No. 07978723

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**17**		(130,898)		225,339
Investing activities					
Investment income received		63		485	
Net cash generated from investing activities			63		485
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(130,835)		225,824
Cash and cash equivalents at beginning of year			283,436		57,612
Cash and cash equivalents at end of year			152,601		283,436

1 Accounting policies

Charity information

Justice Base is a private company limited by guarantee incorporated in England and Wales. The registered office is Acre House, 11-15 William Road, London, NW1 3ER, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have considered the effect of the prolonged Covid-19 outbreak, that has been spreading throughout the world since early 2020, on the charity's activities.

The trustees consider that the prolonged outbreak is unlikely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled

Investment income is recognised on a receivable basis.

1.5 Resources expended

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities.

Expenditure relating to the charity are those elements of expenditure directly incurred in performing these activities.

1 Accounting policies **(Continued)**

Support costs comprise of costs for the running of the charity itself as an organisation and compliance with statutory requirements.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	2 years straight line
Computers	2 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

1.9 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

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

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

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	144	-	144	-
Core grants	43,981	437,237	481,218	677,480
	44,125	437,237	481,362	677,480

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rule of law reform	-	98,834

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	63	485

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Exchange gain	-	6,672

7 Charitable activities

	Rule of Law Reform 2021 £	Rule of Law Reform 2020 £
Legal & Professional	338,538	254,146
Operations	159,045	192,168
Travel	40,275	65,027
	537,858	511,341
Share of support costs (see note 8)	87,394	46,907
Share of governance costs (see note 8)	9,830	4,339
	635,082	562,587
Analysis by fund		
Unrestricted funds	35,939	20,370
Restricted funds	599,143	542,217
	635,082	562,587

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	90	-	90	757	-	757
Facilities & Equipment	20,521	-	20,521	43,873	-	43,873
Miscellaneous expense	64,427	-	64,427	1,255	-	1,255
Bank Charges	2,356	-	2,356	1,022	-	1,022
Accountancy	-	9,817	9,817	-	4,339	4,339
Legal and professional	-	13	13	-	-	-
	87,394	9,830	97,224	46,907	4,339	51,246
Analysed between						
Charitable activities	87,394	9,830	97,224	46,907	4,339	51,246

9 Trustees

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

10 Employees

There were no employees during the current or prior year.

11 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 May 2020	745	769	1,514
At 30 April 2021	745	769	1,514
Depreciation and impairment			
At 1 May 2020	688	736	1,424
Depreciation charged in the year	57	33	90
At 30 April 2021	745	769	1,514
Carrying amount			
At 30 April 2021	-	-	-
At 30 April 2020	57	33	90

12 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	18,559	-
Prepayments and accrued income	17,930	28,889
	36,489	28,889

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	44,521	14,189

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 May 2019	Incoming resources	Resources expended	Transfers	Balance at 1 May 2020	Incoming resources	Resources expended	Transfers	Balance at 30 April 2021
	£	£	£	£	£	£	£	£	£
Open Society Foundation	12,804	-	(33,205)	20,401	-	-	-	-	-
ABA	-	6,845	(6,060)	-	785	-	(314)	-	471
Swedish Burma Committee	288	33,864	(25,914)	-	8,238	55,497	(33,573)	-	30,162
ICJ	-	-	-	-	-	5,795	(5,795)	-	-
IRI	383	-	-	-	383	-	-	-	383
PILPG	1,002	1,166	(891)	-	1,277	-	-	-	1,277
JPF	-	581,802	(371,620)	-	210,182	208,976	(413,338)	(5,820)	-
Peace Point	-	476	(186)	(290)	-	-	-	-	-
MYJustice	48,376	-	(48,376)	-	-	-	-	-	-
PRLM	-	-	-	-	-	25,967	(25,848)	-	119
UNCHR	3,612	49,456	(53,068)	-	-	73,317	(55,865)	-	17,452
FBA	-	-	-	-	-	56,419	(56,419)	-	-
YSPS	(455)	3,871	(2,668)	-	748	-	-	-	748
Other projects	(137)	-	(229)	684	318	-	-	-	318
FCDO	-	-	-	-	-	7,839	(7,839)	-	-
MRG	-	-	-	-	-	3,427	(152)	-	3,275
	65,873	677,480	(542,217)	20,795	221,931	437,237	(599,143)	(5,820)	54,205

14 Restricted funds **(Continued)**

Anti-discrimination Training (Swedish Burma Committee)

The Anti-discrimination programme helps to develop and deliver training to civil society organisations on issues such as discrimination, persecution, prejudice, stereotypes, scapegoating, xenophobia and privilege and how to address them. This project began in 2017 has been renewed. with further phases which ran from April to December 2019 ($44,990) and January 2020 to December 2022 ($96,589).

MRG (Minority Rights Group Europe Szolga)

Funds for Euro 4,000 received in March 2021.

Projects which have come to an end with agreement from the grant provided will be transferred to unrestricted funds once permissible from the funder.

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Tangible assets	-	-	-	90	-	90
Current assets/(liabilities)	90,364	54,205	144,569	76,205	221,931	298,136
	90,364	54,205	144,569	76,295	221,931	298,226

16 Related party transactions

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

17 Cash generated from operations

	2021 £	2020 £
(Deficit)/surpus for the year	(153,657)	220,884
Adjustments for:		
Investment income recognised in statement of financial activities	(63)	(485)
Depreciation and impairment of tangible fixed assets	90	757
Movements in working capital:		
(Increase) in debtors	(7,600)	(6,223)
Increase in creditors	30,332	10,406
Cash (absorbed by)/generated from operations	(130,898)	225,339