

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 Bleeheh 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)
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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:

Trustees: Charles Bleehen
Matthew Bugher
Laura Milne
Cheery Zahau (appointed 8 September 2020)

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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
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

31 Jan 2022
Dated:

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Notes							
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 £	£	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	
		<u>189,090</u>		<u>312,325</u>	
Creditors: amounts falling due within one year	13	<u>(44,521)</u>		<u>(14,189)</u>	
Net current assets			144,569		298,136
Total assets less current liabilities			<u>144,569</u>		<u>298,226</u>
Income funds					
Restricted funds	14		54,205		221,931
Unrestricted funds			90,364		76,295
			<u>144,569</u>		<u>298,226</u>

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.

31 Jan 2022

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 2021

	Notes	2021 £	£	2020 £	£
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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

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.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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
	<u>44,125</u>	<u>437,237</u>	<u>481,362</u>	<u>677,480</u>

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rule of law reform	-	98,834
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	63	485
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Exchange gain	-	6,672
	<u> </u>	<u> </u>

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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
	<u>537,858</u>	<u>511,341</u>
Share of support costs (see note 8)	87,394	46,907
Share of governance costs (see note 8)	9,830	4,339
	<u>635,082</u>	<u>562,587</u>
Analysis by fund		
Unrestricted funds	35,939	20,370
Restricted funds	599,143	542,217
	<u>635,082</u>	<u>562,587</u>

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	-	-	-
	<u>87,394</u>	<u>9,830</u>	<u>97,224</u>	<u>46,907</u>	<u>4,339</u>	<u>51,246</u>
Analysed between						
Charitable activities	<u>87,394</u>	<u>9,830</u>	<u>97,224</u>	<u>46,907</u>	<u>4,339</u>	<u>51,246</u>

9 Trustees

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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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 30 April 2021 £
	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	
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
	<u>65,873</u>	<u>677,480</u>	<u>(542,217)</u>	<u>20,795</u>	<u>221,931</u>	<u>437,237</u>	<u>(599,143)</u>	<u>(5,820)</u>	<u>54,205</u>

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

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.	

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	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
	<u>90,364</u>	<u>54,205</u>	<u>144,569</u>	<u>76,295</u>	<u>221,931</u>	<u>298,226</u>

16 Related party transactions

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

17 Cash generated from operations

	2021 £	2020 £
(Deficit)/surplus 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	<u>(130,898)</u>	<u>225,339</u>