

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**

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**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

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**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 4       |
| Independent examiner's report     | 5           |
| Statement of financial activities | 6           |
| Balance sheet                     | 7           |
| Notes to the financial statements | 9 - 16      |

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## **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](mailto: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

### 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  
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 : .....

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF JUSTICE BASE**

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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  
30 Jan 2023  
Dated: .....



**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

|                                                |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                                | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                            |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                         | 3     | 14,187                             | 584,492                          | 598,679            | 44,125                             | 437,237                          | 481,362            |
| Investments                                    | 4     | 8                                  | -                                | 8                  | 63                                 | -                                | 63                 |
| <b>Total income</b>                            |       | 14,195                             | 584,492                          | 598,687            | 44,188                             | 437,237                          | 481,425            |
| <b>Expenditure on:</b>                         |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                          | 5     | 15,115                             | 620,151                          | 635,266            | 35,939                             | 599,143                          | 635,082            |
| <b>Net outgoing resources before transfers</b> |       | (920)                              | (35,659)                         | (36,579)           | 8,249                              | (161,906)                        | (153,657)          |
| Gross transfers between funds                  |       | (53,251)                           | 53,251                           | -                  | 5,820                              | (5,820)                          | -                  |
| <b>Net (expenditure)/income for the year/</b>  |       |                                    |                                  |                    |                                    |                                  |                    |
| <b>Net movement in funds</b>                   |       | (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            |
| <b>Fund balances at 30 April 2022</b>          |       | 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**

|                                                       |       | 2022            |                | 2021            |                |
|-------------------------------------------------------|-------|-----------------|----------------|-----------------|----------------|
|                                                       | Notes | £               | £              | £               | £              |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors                                               | 10    | 149,819         |                | 36,489          |                |
| Cash at bank and in hand                              |       | 28,656          |                | 152,601         |                |
|                                                       |       | <u>178,475</u>  |                | <u>189,090</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 11    | <u>(70,485)</u> |                | <u>(44,521)</u> |                |
| Net current assets                                    |       |                 | 107,990        |                 | 144,569        |
|                                                       |       |                 | <u>107,990</u> |                 | <u>144,569</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| Restricted funds                                      | 12    |                 | 71,797         |                 | 54,205         |
| Unrestricted funds                                    |       |                 | 36,193         |                 | 90,364         |
|                                                       |       |                 | <u>107,990</u> |                 | <u>144,569</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 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 | £    | £         | £    | £         |
| <b>Cash flows from operating activities</b>         |       |      |           |      |           |
| Cash absorbed by operations                         | 15    |      | (123,953) |      | (130,898) |
| <b>Investing activities</b>                         |       |      |           |      |           |
| Investment income received                          |       | 8    |           | 63   |           |
| <b>Net cash generated from investing activities</b> |       |      | 8         |      | 63        |
| <b>Net cash used in financing activities</b>        |       |      | -         |      | -         |
| <b>Net decrease in cash and cash equivalents</b>    |       |      | (123,945) |      | (130,835) |
| Cash and cash equivalents at beginning of year      |       |      | 152,601   |      | 283,436   |
| <b>Cash and cash equivalents at end of year</b>     |       |      | 28,656    |      | 152,601   |

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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**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.

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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**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.

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**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<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds | Restricted<br>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        |
|                     | <u>14,187</u>         | <u>584,492</u>      | <u>598,679</u> | <u>44,125</u>         | <u>437,237</u>      | <u>481,362</u> |

**4 Investments**

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Interest receivable | <u>8</u>              | <u>63</u>             |

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**5 Charitable activities**

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

**6 Support costs**

|                        | Support costs<br>£ | Governance<br>costs<br>£ | 2022<br>£     | Support costs<br>£ | Governance<br>costs<br>£ | 2021<br>£     |
|------------------------|--------------------|--------------------------|---------------|--------------------|--------------------------|---------------|
| 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            |
|                        | <u>31,988</u>      | <u>5,924</u>             | <u>37,912</u> | <u>87,394</u>      | <u>9,830</u>             | <u>97,224</u> |
| Analysed between       |                    |                          |               |                    |                          |               |
| Charitable activities  | <u>31,988</u>      | <u>5,924</u>             | <u>37,912</u> | <u>87,394</u>      | <u>9,830</u>             | <u>97,224</u> |

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.

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**8 Employees**

There were no employees during the current or prior year.

**9 Tangible fixed assets**

|                                    | Fixtures, fittings<br>& equipment | Computers | Total |
|------------------------------------|-----------------------------------|-----------|-------|
|                                    | £                                 | £         | £     |
| <b>Cost</b>                        |                                   |           |       |
| Additions                          | 745                               | 769       | 1,514 |
|                                    | <hr/>                             | <hr/>     | <hr/> |
| At 30 April 2022                   | 745                               | 769       | 1,514 |
|                                    | <hr/>                             | <hr/>     | <hr/> |
| <b>Depreciation and impairment</b> |                                   |           |       |
| At 1 May 2021                      | 745                               | 769       | 1,514 |
|                                    | <hr/>                             | <hr/>     | <hr/> |
| At 30 April 2022                   | 745                               | 769       | 1,514 |
|                                    | <hr/>                             | <hr/>     | <hr/> |
| <b>Carrying amount</b>             |                                   |           |       |
| At 30 April 2022                   | -                                 | -         | -     |
|                                    | <hr/>                             | <hr/>     | <hr/> |
| At 30 April 2021                   | -                                 | -         | -     |
|                                    | <hr/>                             | <hr/>     | <hr/> |

**10 Debtors**

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

**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 |
|                              | <hr/>  | <hr/>  |
|                              | 70,485 | 44,521 |
|                              | <hr/>  | <hr/>  |



**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2022**

**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<br>1 May 2020 | Incoming<br>resources | Resources<br>expended | Transfers      | Balance at<br>1 May 2021 | Incoming<br>resources | Resources<br>expended | Transfers     | Balance at<br>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                         |
|                         | <u>221,931</u>           | <u>437,237</u>        | <u>(599,143)</u>      | <u>(5,820)</u> | <u>54,205</u>            | <u>584,492</u>        | <u>(620,151)</u>      | <u>53,251</u> | <u>71,797</u>               |

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2022**

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**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.**

**JUSTICE BASE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**13 Analysis of net assets between funds**

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

**14 Related party transactions**

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

**15 Cash generated from operations**

|                                                                   | 2022<br>£        | 2021<br>£        |
|-------------------------------------------------------------------|------------------|------------------|
| 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           |
| <b>Cash absorbed by operations</b>                                | <u>(123,953)</u> | <u>(130,898)</u> |