



(A Company Limited by Guarantee)

Company No. 7978723

Charity No. 1153878

Report and financial statements

For the year ended

30 April 2023

JUSTICE BASE

For the year ended 30 April 2023

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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

JUSTICE BASE

(A Company Limited by Guarantee)

Trustees' report for the year ended 30 April 2023

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)'.

JUSTICE BASE

(A Company Limited by Guarantee)

Trustees' report for the year ended 30 April 2023

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

Our advisers

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

JUSTICE BASE

(A Company Limited by Guarantee)

Trustees' report for the year ended 30 April 2023

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.

JUSTICE BASE

(A Company Limited by Guarantee)

Trustees' report for the year ended 30 April 2023

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE BASE

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE BASE

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE BASE

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
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Note	£	£	£	£	£	£
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.

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

FOR THE YEAR ENDED 30 April 2023

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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 April 2023

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	

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

FOR THE YEAR ENDED 30 April 2023

6 Analysis of expenditure - Current Year

	Support Costs £	Governance 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 £	Governance 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

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

FOR THE YEAR ENDED 30 April 2023

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 2023	745	769	1,514
Depreciation and impairment			
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

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 April 2023

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.

JUSTICE BASE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 April 2023

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 £
Surplus/ (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