

**Report of the Trustees and
Financial Statements for the Year Ended 31 July 2025
for
INTERMEDIARIES FOR JUSTICE**

INTERMEDIARIES FOR JUSTICE

Contents of the Financial Statements FOR THE YEAR ENDED 31 JULY 2025

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 16
Detailed Statement of Financial Activities	17

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The CIO object is the relief of need of vulnerable people (including: witnesses; complainants; and defendants) and the promotion of the sound administration of the Law by facilitating communication and the provision of evidence in the Justice System through promoting the work of intermediaries registered either with the Ministry of Justice (England and Wales), The Northern Ireland Department of Justice or Court Approved Intermediaries who have attended a course of specialised training from acknowledged trainers in the field and who are able to satisfy the Court of their qualifications and suitability.

"Vulnerable" meaning children under 18 (eligible for Intermediary assistance by virtue of their age) and adults whose age, disability, physical or mental disorder, mental health or specific learning difficulties affect their understanding or ability to communicate in words.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

ACHIEVEMENT AND PERFORMANCE CHAIR'S INTRODUCTION

This year, Intermediaries for Justice (IfJ) continued to strengthen its role in supporting intermediaries and advocating for vulnerable individuals within the justice system. Through training, sector engagement, member support, and collaborative projects, the charity has remained committed to improving access to justice and professional practice across the sector.

IfJ is sustained through the generosity, dedication, and compassion of its members, as well as the unwavering commitment of its trustee board. Trustees give their time voluntarily, alongside their professional responsibilities, and their contribution is central to the continued success of the charity. It is important to recognise that "For the Good of All" is the principle that underpins their efforts.

It was wonderful to be able to hold our AGM and conference both in person and online, bringing together members of our intermediary community alongside others working to give a voice to vulnerable people within the justice system. Opportunities such as this-where we come together, share, and reflect-are vital.

The theme of this year's conference, "For the Good of All," reflects the essence of our work: standing alongside vulnerable individuals and supporting professionals to advocate effectively within the justice system. It takes insight and courage to recognise that adaptations, changes, and well-founded recommendations are essential to ensuring fair access to justice.

Throughout the year we have continued to build relationships with national organisations, government departments, legal professionals, academics, and international partners, while remaining committed to member wellbeing, professional development, and improving standards of practice across the sector.

ACTIVITIES AND ACHIEVEMENTS

OUR MEMBERSHIP

As of July 2025, our membership figures are:

Full Members - 88

Associate Members - 7

International Full Members - 18

International Associate Members - 1

Membership fees have been instrumental in developing our much-needed Continuing Professional Development (CPD) programme. Without member contributions, the CPD programme would not be sustainable, and we encourage all members to reflect on the collective benefit-for the good of all.

SUPPORTING MEMBERS AND PROFESSIONAL WELLBEING

Member support remains central to IfJ's work. IfJ continues to provide both formal and informal support through:

- Monthly Zoom drop-in sessions
- WhatsApp peer support groups
- An extensive CPD programme and Special Interest Groups (SIGs)
- Supervision initiatives
- Referral support
- Research participation opportunities

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

IfJ's free monthly Zoom drop-in sessions, expertly hosted by Charlie Orrell, continue to be extremely popular. Intermediaries from across the UK and internationally, including Australia and Ireland, regularly attend to seek advice and discuss topics ranging from administration and court etiquette to assessments, case discussions, and practical working issues. The sessions provide valuable support, reflection, and continuing professional development opportunities.

Members also benefit from eight WhatsApp discussion groups covering areas including defendants, family courts, tribunals, children, suspects and dementia. These groups provide a secure space for members to discuss professional experiences and access peer advice in real time. In a profession experiencing significant turnover, they continue to offer important collegiality and support.

As an extension of this network, IfJ recently established a dedicated WhatsApp group for international members, of whom there are currently 18, including intermediaries based in Australia, New Zealand, Canada, and Ireland.

Supervision and wellbeing remain key priorities for IfJ. This year we established a bank of highly qualified supervisors available to members seeking professional reflection and support. Supervisors will also meet regularly to develop the programme and promote consistency of practice.

We continue to receive increasing enquiries regarding intermediary training pathways and suitability for the profession, particularly from mental health professionals and police personnel seeking to retrain as intermediaries. Individuals are directed to appropriate information and training providers, including the taster training session delivered in January 2025.

CPD PROGRAMME

IfJ would like to thank all presenters who created and delivered the following 15 CPD courses in the past year:

- Dr Catherine O'Neill and Dr Kim Collins - Working with Trauma in the Justice System, Trauma Informed Practice (2nd and 9th July 24)
- Dr Tina Pereira and Byron Campbell - Working with Interpreters (26th Sept 24)
- Mark Sidney and Dr Kim Collins - Emotional Regulation (10 Oct and 7 Nov 24)
- Catherine O'Neill, Catherine Robinson and Angelica Nicolaou - Working in Immigration Tribunals (8 Nov 2024)
- Dr Brendan Maloney - Intermediaries for Parole Board Oral Hearings (21 November 2024)
- Sarah Peto - Police Investigative Interviewing (5 Dec 2024)
- Penny Edwards - Sexual Violence Trauma Responses and Best Practice (30 Jan 25)
- Dr Tim Turner, Robert and Amy Harrison - An Introduction to working as an Intermediary (23 Jan 25)
- Dr Lucy Archinal-Hudson, Dr Ian Groebar and DI Emma Dillon - Working with People with ADHD in Justice Settings (3 and 6 March 25)
- Amy Harrison and Nicola Lewis - Family Court Discussion (26 March 25)
- Eleanor Barber - Widgit Refresher Workshops (9 and 19 Dec 24, and 1 April 25)
- Caroline Finlayson, Lizzie Plumb and Amber Conn - Working with People with a Learning Disability (10 April 25)
- Dr Catherine O'Neill and Dr Kim Collins - Working with Trauma in the Justice System: Trauma Informed Practice (15 May 25)
- Dr Kim Collins - Memory and Communication in the Criminal Justice System (12 June 25)
- Susan Stewart and Catherine Chamberlain - Assessment of Children, Young People and Adults with Developmental Communication Needs (4 and 11 July 25)

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

IfJ subsidised CPD events during the year so that one-day courses cost members £50 and half day courses costs £25 in order to improve accessibility and attendance. Although feedback remained overwhelmingly positive, attendance numbers continue to present challenges for the long-term sustainability of some events.

Looking ahead, there are future planned courses on Tribunals, Emotional Regulation, Parole Board Hearings, and ADHD.

PROJECTS AND SECTOR ENGAGEMENT

We have continued to contribute to Royal College of Speech and Language Therapists, campaigning on projects involving children and adults with communication needs. For example, IfJ signed the Invest in SLT petition supporting speech and language therapy services.

IfJ remains a member of the Alliance for Youth Justice. Heather Carroll (IfJ Trustee) attends quarterly meetings on behalf of IfJ, contributing perspectives on the intermediary role and reporting developments back to the membership.

Over recent years IfJ has carried out surveys and fed back findings to the Ministry of Justice. This year we received valuable member responses regarding working with ISVAs, alongside a shorter survey gathering views on supervision and wellbeing. This feedback informed the development of new CPD initiatives.

IfJ also continued meetings with Tom Henwood and Catherine Kemp, Acting Head of Vulnerable Users Policy at the MoJ. Trustees felt these discussions were constructive and productive.

Following a very helpful member survey entitled "Life at the Rock Face", IfJ was invited to present to the Criminal Procedure Rule Committee in October 2024.

Drawing on members' experiences, Catherine O'Neill (IfJ Chair) and Francesca Castellano (IfJ Secretary) outlined the practical realities of how CPRC rules are implemented in practice, including examples of where implementation of procedural safeguards appeared inconsistent in practice and the difficulties intermediaries sometimes face in securing Ground Rules Hearings.

A significant issue identified was the lack of any systemic mechanism to ensure compliance with rules once established. The Committee suggested that IfJ explore opportunities to contribute to judicial training, which we are currently considering.

IfJ also continues to maintain links with the expert witness newsletter developed by Professor Rix, who remains a valued supporter of the organisation.

OUTREACH AND ADVOCACY

In line with IfJ's objective - 'the relief of vulnerable people ... through promoting the work of intermediaries', IfJ offers remuneration to members who participate in any awareness raising and outreach activity on behalf of IfJ. Members of IfJ are regularly invited to deliver training, contribute to justice system development, participate in strategic forums, and support research and awareness-raising initiatives. In 2024, IfJ reinstated The Outreach Fund and £4,500 was ringfenced for this. Once these funds have been exhausted, the Trustee Board will review the funding provision and consider any future allocation. For full details please read the Outreach Fund Policy on the IfJ website.

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

IfJ has also participated in outreach initiatives this year, including contributing to a conference at Garden Court Chambers on trauma-informed practice. We were also delighted to work alongside JUSTICE and present at the Fair Trials Conference in Milan. This was an inspiring opportunity to join legal and human rights professionals from across Europe committed to fairness, equality, and justice within criminal justice systems. It also strengthened IfJ's growing international relationships with organisations and practitioners working to support vulnerable people globally.

Requests for information and guidance about intermediary work continue to increase, particularly from professionals working in policing, probation, and mental health sectors.

INFRASTRUCTURE AND OPERATIONS

The Resources Team has continued extensive work reorganising the website resources section to make materials easier to navigate and more accessible for users seeking specific information.

Trustees explored alternative website providers; however, costs proved prohibitive. IfJ will therefore continue working with Northbridge Digital to upgrade the underlying architecture of the existing website. This approach represents the best value for money while ensuring continued data security and future functionality.

The IfJ website also hosts and manages a free referral system connecting justice professionals with intermediaries across five referral categories:

- Vulnerable Suspects/Defendants
- Family Courts
- Tribunals/Hearings
- Complainant or Prosecution Witnesses
- Defence Witnesses

While many referrals are managed automatically, others require personal responses from Francesca Castellano (IfJ Secretary). The system operates in accordance with arrangements linked to the Court Appointed Intermediary Scheme (CAIS).

Although referral requests through IfJ have generally declined, requests for broader information, support, and guidance have increased significantly.

Trustees have also continued to oversee significant website infrastructure planning to ensure long-term data safety, compliance, and functionality.

COMMUNICATIONS

The website continues to function as a central information hub for intermediaries, justice professionals, and those seeking information about communication support within legal proceedings.

The IfJ Twitter/X account continues to play an important role in raising awareness of intermediary work and promoting the rights of vulnerable individuals within justice systems. The account currently has just under 2,200 followers.

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

Our audience includes charities, government departments, legal professionals, academics, justice agencies, and international organisations. Followers are based throughout the UK, Europe, the USA, Australia, New Zealand, South America, and Asia. Trustees believe this online presence is particularly important at a time when significant numbers of Registered Intermediaries have left the profession in recent years.

Members receive a fortnightly newsletter providing updates on CPD opportunities, sector developments, research requests, consultations, policy developments, and member initiatives.

EMERGING PROJECTS

Several important new projects have emerged this year, including the Fitness to Practice project. The possible development of a professional body for intermediaries has also been explored this year. Following a member survey, responses indicated strong support for progressing this work.

University of Salford approached IfJ to assist with the development of a toolkit on Fetal Alcohol Spectrum Disorders (FASD) for The Advocate's Gateway. Another important initiative this year has been the development of the Supervisors Bank to strengthen member wellbeing and professional support.

FUNDRAISING AND SUPPORT

Like many small charities, IfJ continues to balance increasing demand for support, training, supervision, and infrastructure against rising operational costs. Trustees remain committed to maintaining affordable access to CPD and member services while ensuring the long-term sustainability of the organisation.

The subsidised CPD programme and reinstated Outreach Fund reflect our commitment to supporting members while promoting awareness and understanding of intermediary work within the wider justice system.

We are extremely grateful to Lady Henrietta St George for her continued support and generous donations. We also thank the Mishcon Family Trust and Alison Corob of the Cheruby Trust for their contributions this year. Their support has enabled us to subsidise the CPD programme during a challenging financial period.

PEOPLE AND ACKNOWLEDGEMENTS

The trustees wish to acknowledge the significant contribution made by volunteers, trustees, presenters, and members whose time and expertise enable the charity to deliver its activities.

We are sad to say goodbye to Maya Levin Schtulberg after many years of dedicated service as Operations Manager. We thank her sincerely for her contributions to the development and improvement of IfJ.

We are delighted to welcome back Ferne Rook as Operations Manager, who has returned with energy and clarity of thought. Carol Morgan joined the administrative team in January 2025 as CPD Coordinator. Sarah Mason continues to provide invaluable legal expertise and guidance.

We are fortunate to have the support of outstanding External Advisors, including Dame Joyce Plotnikoff, Dr Richard Woolfson, David Wurtzel, Dr Kevin Smith, and Nicky Pollock. We are deeply grateful for their continued support.

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

We acknowledge the many intermediaries whose generosity and expertise have helped shape IfJ over the past 11 years. Without their generosity, IfJ would not have grown into the strong charity it is today.

We extend our sincere thanks to Sharon Richardson for her longstanding dedication as volunteer Membership Secretary. Sharon has been a constant presence throughout IfJ's development.

Particular thanks go to:

- Charlie Orrell for facilitating the monthly Zoom drop-in sessions for members
- Raymond Lyons for continuing to host the Mental Health Special Interest Group (SIG) and Catherine Chamberlain for hosting the Child Assessment SIG.
- Marisa Sedgwick and Jacqueline Wheatcroft for contributing to the FASD Toolkit project.
- Clare Bessano and Ann Birch for their work exploring options for the development of a professional body.
- Professor Rix for his continued support through the expert witness newsletter.

We are also grateful to all members who contributed to surveys, outreach work, conferences, research requests, and peer support initiatives throughout the year.

FINANCIAL REVIEW

Financial position

During the year, the charity received £27,438 from various sources and expended £29,744.

The charity's principal sources of income during the year were membership fees, CPD events, and charitable donations. Expenditure focused on delivery of CPD activities, website infrastructure, member support services, outreach activity, and operational administration. Trustees continue to monitor expenditure carefully in light of increasing operational costs, while remaining committed to maintaining affordable access to member services and professional development opportunities.

Trustees are satisfied that the charity remains financially viable and continues to maintain appropriate oversight of expenditure and reserves.

Reserves policy

The charity's policy on reserves is to maintain cash of £5,000 (not including the cash held for restricted funds) to enable the settlement of creditors and the payment of administration fees in the event of a voluntary winding up. The cash holdings at the year-end were £50,656.

Funds in deficit

No funds were materially in deficit. Trustees believe the current reserves policy remains appropriate to the size and activities of the charity.

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

FUTURE PLANS

Future Plans / Strategic Priorities :

Looking ahead, our priorities include:

- Continuing discussions regarding the development of a professional body for intermediaries
- Expanding supervision and wellbeing initiatives
- Developing the Supervisors Bank
- Delivering new CPD opportunities
- Continuing outreach and judicial engagement work
- Strengthening international links
- Completing website infrastructure and resources development
- Continuing development of the Fitness to Practice framework

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation registered on 10 April 2018 and commenced activities on 1 August 2018. Its current Constitution was originally adopted on 6 February 2020 and amended on 27 June 2024. The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity. New trustees may be appointed at any time by the members or the charity trustees and in accordance with 13(1)(d) of the Constitution. A person appointed by the trustees shall retire at the conclusion of the annual general meeting next following the date of his appointment. The charity trustees will make available to each new charity trustee, on or before his or her first appointment: (a) a copy of this constitution and any amendments made to it; and (b) a copy of the CIO's latest trustees' annual report and statement of accounts.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

It is with sadness that we accepted the resignations of trustees Robert Thomas and Susan Stewart. Both have made significant contributions to IfJ, and we are extremely grateful for their hard work. We are pleased that Susan Stewart has transitioned into the role of CPD Programme Lead.

We are delighted to welcome new trustee Heather Carroll, who we are confident will be a valuable addition to the team. We already have a number of projects planned and look forward to her contributions.

Trustees have continued to consider the long-term financial sustainability of IfJ while balancing increasing demand for member support, CPD provision, website infrastructure, and wellbeing initiatives.

SAFEGUARDING

The trustees recognise their responsibility to safeguard vulnerable individuals engaged through the charity's activities and continue to review safeguarding, data protection, and related policies to ensure appropriate protections remain in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177874

INTERMEDIARIES FOR JUSTICE

Report of the Trustees FOR THE YEAR ENDED 31 JULY 2025

Principal address

PO BOX 567
Beckenham
BR3 9LY

Trustees

Catherine O'Neill - Chair
Francesca Castellano - Secretary
Susan Stewart (resigned 30/6/2025)
Robert Thomas (resigned 3/2/2025)
Daniel Spicer
Amanda Lynch
Jeff Hughes
Heather Carroll (appointed 14/2/2025)
Kimberley Collins (appointed 26/9/2025)
Emily O'Connor (appointed 26/9/2025)
John Taggart (appointed 26/9/2025)

Independent Examiner

Grugeon Reynolds Limited
Adams and Moore House
Instone Road
Dartford
KENT
DA1 2AG

CLOSING REMARKS

This year has demonstrated both the challenges facing intermediaries and the strength, resilience, and dedication of the IfJ community. Through collaboration, advocacy, training, and mutual support, IfJ continues to promote fairness, communication access, and justice for vulnerable individuals within legal systems.

Our work remains grounded in hope, kindness, and solidarity. There is still much to be done - voices to be heard, lives to be supported, and systems to be improved.

IfJ remains a place where intermediaries can support one another, reflect on professional challenges, and encourage constructive engagement regarding the experiences of vulnerable individuals within the justice system.

Every step forward that IfJ has made is thanks to the dedication and continued commitment of our members, trustees, presenters, volunteers, and supporters.

Thank you.

26 May 2026

Approved by order of the board of trustees on and signed on its behalf by:



.....
Catherine O'Neill (May 26, 2026, 1:06pm)

Independent Examiner's Report to the Trustees of Intermediaries for Justice

Independent examiner's report to the trustees of Intermediaries for Justice

I report to the charity trustees on my examination of the accounts of Intermediaries for Justice (the Trust) for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H Adeleye

Hakeem Adeleye (May 27, 2026,
10:12 am)

Hakeem Adeleye

Grugeon Reynolds Limited
Adams and Moore House
Instone Road
Dartford
KENT
DA1 2AG

27 May 2026

Date:

INTERMEDIARIES FOR JUSTICE

Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,721	-	6,721	7,537
Charitable activities					
Charitable activities		20,321	-	20,321	16,004
Investment income	2	396	-	396	382
Total		<u>27,438</u>	<u>-</u>	<u>27,438</u>	<u>23,923</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>29,744</u>	<u>-</u>	<u>29,744</u>	<u>22,215</u>
NET INCOME/(EXPENDITURE)		(2,306)	-	(2,306)	1,708
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>52,272</u>	<u>-</u>	<u>52,272</u>	<u>50,564</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>49,966</u></u>	<u><u>-</u></u>	<u><u>49,966</u></u>	<u><u>52,272</u></u>

The notes form part of these financial statements

INTERMEDIARIES FOR JUSTICE

Balance Sheet 31 JULY 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	5	654	-	654	1,526
Cash at bank		50,656	-	50,656	52,349
		<u>51,310</u>	<u>-</u>	<u>51,310</u>	<u>53,875</u>
CREDITORS					
Amounts falling due within one year	6	(1,344)	-	(1,344)	(1,603)
		<u>49,966</u>	<u>-</u>	<u>49,966</u>	<u>52,272</u>
NET CURRENT ASSETS					
		<u>49,966</u>	<u>-</u>	<u>49,966</u>	<u>52,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>49,966</u>	<u>-</u>	<u>49,966</u>	<u>52,272</u>
NET ASSETS					
		<u>49,966</u>	<u>-</u>	<u>49,966</u>	<u>52,272</u>
FUNDS	7				
Unrestricted funds				49,966	52,272
TOTAL FUNDS				<u>49,966</u>	<u>52,272</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~26 May 2026~~..... and were signed on its behalf by:

Catherine O'Neill

..Catherine O'Neill (May 26, 2026, 1:06pm)..
Catherine O'Neill - Trustee

Francesca Castellano

Francesca Castellano (May 26, 2026, ..)
Francesca Castellano - Trustee

The notes form part of these financial statements

INTERMEDIARIES FOR JUSTICE

Notes to the Financial Statements FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

INTERMEDIARIES FOR JUSTICE

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2025

2. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	396	382

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

The trustees were reimbursed during the year for travelling and other costs amounting to £241 (2024 : £241).

The number of trustees who were reimbursed for expenses in 2025 was 1 (2024 :1).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,537	-	7,537
Charitable activities			
Charitable activities	16,004	-	16,004
Investment income	382	-	382
Total	<u>23,923</u>	<u>-</u>	<u>23,923</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>22,215</u>	<u>-</u>	<u>22,215</u>
NET INCOME	1,708	-	1,708
RECONCILIATION OF FUNDS			
Total funds brought forward	50,564	-	50,564
TOTAL FUNDS CARRIED FORWARD	<u>52,272</u>	<u>-</u>	<u>52,272</u>

INTERMEDIARIES FOR JUSTICE

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2025

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	654	1,526
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	1,344	1,603
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	52,272	(2,306)	49,966
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>52,272</u>	<u>(2,306)</u>	<u>49,966</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,438	(29,744)	(2,306)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>27,438</u>	<u>(29,744)</u>	<u>(2,306)</u>

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	50,564	1,708	52,272
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>50,564</u>	<u>1,708</u>	<u>52,272</u>

INTERMEDIARIES FOR JUSTICE

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2025

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,923	(22,215)	1,708
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,923</u>	<u>(22,215)</u>	<u>1,708</u>

8. RELATED PARTY DISCLOSURES

During the year £700 (2024 : £2,150) was paid in respect of fees to 1 (2024 : 4) trustee of the charity for services supplied as a professional; not as trustee. The amounts payable to the individual trustees were as follows :

	2025 £	2024 £
Catherine O'Neill	-	925
Susan Stewart	700	375
Catherine Chamberlain	-	750
Robert Thomas	-	100

9. ASSETS RETAINED FOR THE CHARITY'S OWN USE

Website design total cumulative costs to 2025 were £46,429 (total cumulative costs to 2024 : £37,809).

INTERMEDIARIES FOR JUSTICE

Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Henrietta St George	5,000	-
Other donations	1,721	7,537
	<hr/> 6,721	<hr/> 7,537
Investment income		
Deposit account interest	396	382
Charitable activities		
Membership income	13,530	12,059
Event attendance fees	6,791	3,945
	<hr/> 20,321	<hr/> 16,004
Total incoming resources	<hr/> 27,438	<hr/> 23,923
EXPENDITURE		
Charitable activities		
Conference and seminar expenses	7,407	4,655
Website and IT costs	9,494	3,768
Accountancy fees	684	660
Training costs	-	1,550
Administration services	11,918	11,341
	<hr/> 29,503	<hr/> 21,974
Support costs		
Governance costs		
Trustees' expenses	241	241
	<hr/> 29,744	<hr/> 22,215
Net (expenditure)/income	<hr/> (2,306)	<hr/> 1,708

This page does not form part of the statutory financial statements