

**JUSTICE RISING UK**  
**(CHARITABLE INCORPORATED ORGANISATION)**

CHARITY REGISTRATION NUMBER: 1183447  
COMPANY REGISTRATION NUMBER: CE017523

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

JUSTICE RISING UK  
(CHARITABLE INCORPORATED ORGANISATION)

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FOR THE YEAR ENDED 31 DECEMBER 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES & ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024

**Directors/Trustees**

Naomi Ruth Fennell - Chair  
Richard Di Castiglione  
Thomas Andrews Eppes

**Charity Registration No**

1183447

**Company Registration No**

CE017523

**Correspondence Address**

59 Thorpe House Avenue  
Sheffield  
S8 9NH

**Bankers**

Barclays Bank Plc  
Sheffield City 2  
Leicester  
Leicestershire  
LE87 2BB

**Independent Examiner**

Ayoks Consulting Limited  
(International Accountant)  
7th Floor  
The Balance  
2 Pinfold Street  
Sheffield  
S1 2GU

JUSTICE RISING UK  
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DIRETORS'/TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024

#### Introduction

The trustees, who are also directors of the charity, Justice Rising UK, for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024.

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 (FRS102) (effective 1 January 2005).

#### Structure, governance, and management

Justice Rising UK is a charitable incorporated organisation established on 16 May 2019 and registered as a charity on 16 May 2019. The charity was established under its Memorandum of Association which established the objects and power of the charitable company and is governed under its Articles of Association.

The following trustees, who are also the directors for the purpose of company law, have served throughout the accounting accounting period, except where indicated:

Naomi Fennell  
Richard Di Catiglione  
Thomas Andrews Eppes

#### Governing document

Its governing document is its Articles of Association as set out on 16 May 2019.

#### Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. In addition to these, the charity employs two directors both of whom report to the board of trustees. The trustees give their time voluntarily and received no benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period concerned.

The general governance of the charity is the responsibility of the trustees; however, the day-to-day operation is delegated to Ee-Reh Owo, the Manager. Ee-Reh Owo takes any matters of variation to trustees' meeting for decision making.

#### Recruitment and appointment of new trustees

The trustees were those appointed as directors of the company when charitable status was obtained on 16 May 2019. Appointment and removal of trustees/directors is in accordance with the Article of Association of the company. Normally, the trustees meet four times per year to consider financial considerations and operations of the charity.

#### Aims and purposes

Justice Rising UK (JRUK) exists to transform areas of conflict by providing access to quality, conflict-sensitive education. We believe that education is the most powerful tool to build peace and to break the cycle of war and that every child, regardless of circumstance, should have access to a quality education.

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DIRECTORS'/TRUSTEES ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

#### Achievements and performance

JRUK supports the delivery of programs in eastern DRC so that:

- Short Term: Create access to quality education in mid- and post-conflict communities where good schools do not exist.
- Medium Term: Deliver a quality, conflict-sensitive education and ensure school completion through secondary school.
- Long Term: Develop transformative civic leaders that are equipped with the tools to create durable solutions for peace.

#### 2024 results

- 100% students passed the national primary exit exams
- 75% passed with distinction (scoring over 70%)
- 52% of our students who took the national exam were girls

#### 2024 Stakeholder survey results

- 93% of students feel safe at school
- 98% of students say school gives them hope for the future
- 97% of students say they are learning.

#### 2024 Highlights

Building on our experience, and together with our partners, Justice Rising International and Justice Rising DRC, we have supported the development of the SMoLL steps framework to support overwhelmed school leaders and drive quality education in protracted conflict settings.

SMoLL steps is a framework for school management that is created to guide school leaders and school network operators through the tasks required to operate quality school in a protracted crisis setting, while always keeping their student's wellbeing as the foremost priority. While schooling in war zones is failing children, SMoLL steps prioritise addressing the under-supported issue of schooling quality, offering flexible guidance without being overly prescriptive.

This approach to quality education in conflict setting ensures that students are Safe, Motivated, and Learning, in schools that Legitimate and Sustainable.

#### Financial review

Total incoming resources for the period were £12,100 (2023: £12,666). Total resources expended were £7,576 (2023: £20,835). A full review of the financial position of the charity can be found on the attached financial statements.

#### Reserve policy

As at the balance sheet date of 31 December 2024, the charity had free reserves (unrestricted funds) of £5,117 (2023: £8,393).

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error. The trustees do not perceive any major risks to the charity currently.

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DIRECTORS/TRUSTEES ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

Public benefit

The trustees have paid due attention to the Charity Commission guidance on public benefit in deciding what activities the charity undertakes. All activities undertaken by the charity are focused on our charitable purposes.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resource to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees recognise their responsibilities to keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the charity, hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The appended financial statements have been prepared on the accrual basis and have been examined by an independent examiner, whose report is also appended.

Approved by the trustees and signed on their behalf by:

Name: *Naomi Fernell*  
Position: *Chair of Trustees*  
Signature: *N Fernell*  
Date: *30/4/25*



JUSTICE RISING UK  
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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JUSTICE RISING UK

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which is set out on pages 8 - 15

RESPONSIBILITIES AND BASIS OF REPORT

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

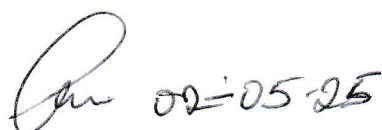
Having satisfied myself that the accounts of the charity are not required to be audited under Section 142(2) of the Charity Act 2011 ("the 2011 Act") and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charity Act 2011 ("the Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission section 145(5)(b) of the 2011 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 record were not kept 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.



Abiodun Akintebi FAIA, FCCA

(International Accountant)

Ayoks Consulting Ltd

7th Floor

The Balance

2 Pinfold Street

Sheffield

S1 2GU

JUSTICE RISING UK  
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	2024	2024	2024	2023
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations, legacies & similar incoming resources	3	4,300	-	4,300	5,527
Activities in furtherance of charity's object	5	-	7,800	7,800	7,139
Total Incoming Resources		4,300	7,800	12,100	12,666
<b>RESOURCES EXPENDED</b>					
Charitable Expenditure	5	7,576	-	7,576	20,743
Total Resources Expended		7,576	-	7,576	20,743
Net Incoming/(Outgoing) Resources for the year		(3,276)	7,800	4,524	(8,077)
BALANCE AT BEGINNING OF THE YEAR		8,393	14,440	22,833	30,910
BALANCE AT ENDING OF THE YEAR		5,117	22,240	27,357	22,833



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BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Total 2024 £	Total 2023 £
<b>FIXED ASSETS</b>			
Tangible Assets		-	-
<b>CURRENT ASSETS</b>			
Debtor and Prepayments		-	-
Cash and bank balances	7	28,207	23,333
		<u>28,207</u>	<u>23,333</u>
<b>SHORT TERM LIABILITIES</b>			
Creditors (amount falling due within a year)	9	850	500
		<u>850</u>	<u>500</u>
<b>NET CURRENT ASSETS</b>		27,357	22,833
<b>LONG TERM LIABILITIES</b>			
Creditors (amount falling due after more than one year)		-	-
		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>27,357</u>	<u>22,833</u>
<b>CHARITY FUNDS</b>			
Accumulated Funds	13	27,357	22,833
		<u>27,357</u>	<u>22,833</u>

Approved by the trustees and signed on their behalf by:

Name: Naomi Fennell  
 Position: Chair of Trustees  
 Signature: *Naomi Fennell*  
 Date: 30/4/25

JUSTICE RISING UK  
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NOTES TO THE ACCOUNTS

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity become entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donation and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a charitable incorporated organisation.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gift only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the trustees annual report if applicable.

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NOTES TO THE ACCOUNTS (CONTINUED)

**Donated Services and Facilities**

These are only included in incoming resource (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include cost of the preparation and examination of statutory accounts, the cost of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are:

1. **Unrestricted funds:** these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Restricted funds:** these are funds that can only be used for particular restricted purposes within the objects of the charity.
3. **Designated funds:** these are funds that are set by the trustees out of unrestricted general funds for specific purposes or projects.

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

**Fixed Assets**

Fixed assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost, or if gifted, at the value to the charity on receipt.

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NOTES TO THE ACCOUNTS (CONTINUED)

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

The rate applied is as follows:

Equipment	25%
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There has been no charge to the accounting policies (variation rules & methods of accounting) since last year.

**2. TANGIBLE FIXED ASSETS**

The charity held no fixed assets investments during this or the previous financial period.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. DONATIONS, LEGACIES AND SIMILAR</b>				
INCOMING RESOURCES				
Donations and legacies	4,300	-	4,300	5,527
Non-profit income	-	-	-	-
	4,300	-	4,300	5,527
<b>4. ACTIVITIES IN FURTHERANCE OF CHARITY OBJECT</b>				
Restricted donation	-	-	-	-
Designated donation	-	7,800	7,800	7,139
	-	7,800	7,800	7,139

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NOTES TO THE ACCOUNTS (CONTINUED)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>5. COST OF ACTIVITIES IN FURTHERANCE OF CHARITY OBJECT</b>				
Office Expenses	226	-	226	243
Staff Training & Networking	-	-	-	-
Pension contribution	-	-	-	-
Taxes	-	-	-	-
Wages & Salaries	-	-	-	-
Travels & Accommodation	-	-	-	-
Independent Examiner fee	850	-	850	500
Legal & Professional fees	-	-	-	-
Designated expenses	6,500	-	6,500	20,000
	<u>7,576</u>	<u>-</u>	<u>7,576</u>	<u>20,743</u>

**6. INVESTMENTS**

The charity held no investment assets during this or the previous financial period.

**7. CASH & BANK BALANCES**

Current Account

Total 2024 £	Total 2023 £
28,207	23,333
<u>28,207</u>	<u>23,333</u>

**8. DEBTORS AND PREPAYMENTS**

The charity held no debtors during this or the previous financial period.

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NOTES TO THE ACCOUNTS (CONTINUED)

	Total 2024 £	Total 2023 £
<b>9. CREDITORS AND ACCRUALS AMOUNT FALLING DUE WITHIN ONE YEAR</b>		
Accruals/Independent Examiner's Fee	850	500
	<u>850</u>	<u>500</u>

**10. CREDITORS AND ACCRUALS AMOUNT FALLING DUE IN MORE THAN ONE YEAR**

The charity held no long term liabilities during this or the previous financial period.

	Total 2024 £	Total 2023 £
<b>11. STAFF COST AND NUMBERS</b>		
Gross Salary, Taxes & NIC	-	-
Employer NIC	-	-
Pension	-	-
	<u>-</u>	<u>-</u>

Average number of employees who were engaged in each of the following activities:

	Total 2024	Total 2023
Charitable activities	0	0

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.

**12. TRUSTEES AND OTHER RELATED PARTIES**

No material payments were made to trustees, or any persons connected with them during the financial period.

No material transaction took place between the charity and a trustee, or any person connected with them.



JUSTICE RISING UK  
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NOTES TO THE ACCOUNTS (CONTINUED)

**13. RECONCILIATION OF MOVEMENT OF CAPITAL AND RESERVES**

The Justice Rising UK is registered with the Charity Commission (1183447). It is a Charitable Incorporated Organisation that was incorporated on 16/05/2019. The Justice Rising UK company number is CE017523. It does not have a share capital and has no income subject to Corporation Tax.

	2024	2023
	£	£
Profit/Deficit for the financial year	4,524	(8,077)
Other Recognised Gains	-	-
	<hr/> 4,524	<hr/> (8,077)
Balance Brought Forward	<hr/> 22,833	<hr/> 30,910
Closing fund at 31-Dec	<hr/> 27,357	<hr/> 22,833

**14. RISK MANAGEMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVE POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessary.

**16. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.