

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
The Centre For Military Justice

Amherst Accountancy
Room 2
1st Floor
7 Bligh's Walk
Sevenoaks
Kent
TN13 1DB

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for the Year Ended 31 March 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

1. To promote the sound administration of the law in particular (but without limitation) by providing specialist legal advice and representation in all matters relating to the law, practice and administration of justice in connection with the British armed forces;
2. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world, including (but without limitation) by obtaining redress for and relieving need among the victims of human rights abuse, raising awareness of human rights issues, promoting public support for human rights and eliminating infringements of human rights;
3. To relieve those in need because of ill-health, disability or other disadvantage;
4. To promote the efficiency of the British armed forces in all matters relating to the law, practice and administration of justice in connection with the British armed forces;
5. To advance the education of the public in all matters relating to the law, practice and administration of justice in connection with the British armed forces.

Significant activities

The CMJ's main activities for the period were:

1. A telephone helpline for service personnel, veterans and/or their families
2. An online enquiry form for service personnel, veterans and/or their families to seek advice
3. A website containing policy briefings, links to materials and blogs of matters of current interest available to members of the public
4. Providing general information, legal advice and signposting on all matters within the CMJ's charitable objects to individuals needing assistance
5. Providing advice and information to other charities and not-for-profit organisations on matters relating to the rule of law, human rights & access to justice in the Armed Forces
6. Providing full legal representation to individual clients
7. Providing advocacy support and therapeutic referrals to individual clients
8. Delivering education and outreach services within the Armed Forces sector through public speaking, lectures and updating materials through the CMJ website
9. Preparing policy briefings in relation to issues arising from our casework and reflecting our clients' experiences and concerns
10. Undertaking research projects in relation to issues arising from our casework and reflecting our clients' experiences and concerns

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report covers the second complete financial year of the CMJ, ending on 31 March 2022.

Staffing:

During this period, the CMJ continued to be staffed by our lead lawyer, Emma Norton. We recruited a new paralegal, Saphra Ross, who brought with her a wealth of experience working with female survivors of domestic abuse and sexual violence and racial justice. We worked extensively with an independent finance officer, Stephen Povey, who provided invaluable financial and other administrative support.

Case work:

We continued to support a number of women who have brought Employment Tribunal claims alleging sex discrimination following their reports of sexual assaults. We also brought a number of Human Rights Act and other claims on behalf of women alleging deficient responses to past allegations of sexual abuse in the military.

We advised several women on their rights and supported them to bring service complaints in light of their experiences of unacceptable behaviour by fellow service personnel.

Following our threat of judicial review on behalf of three service women who wished to challenge the Ministry of Defence's policy banning all service personnel from communicating publicly on any defence matter, a review of the policy was announced.

We supported a number of bereaved families either directly through the provision of specific legal advice and assistance by us, or by referring them to other quality, specialist solicitors that could take on their cases. One of our cases concluded during this period, the inquest touching the death of LCpl Joel Robinson, which resulted in a Prevention of Future Deaths report by the Coroner criticising the Army's 'passive approach' to suicide, and expressing serious concerns as to the Army's handling of his service complaint into alleged bullying.

We continued to support and refer large numbers of LGBT + veterans to other specialist charities for specialist therapeutic support and assistance and we supported some clients to undertake wider advocacy, through the preparation of blogs and responding to other media requests.

We supported a number of minoritised service personnel who alleged that they had suffered race discrimination during their careers, to bring service complaints and/or bring legal proceedings.

We began to explore work around the implications for the service community of the Govt's proposed Northern Ireland Troubles (Legacy and Reconciliations) Bill, working closely with a directly affected bereaved service family.

The Centre For Military Justice

Report of the Trustees for the Year Ended 31 March 2022

Outreach/education:

We gave two lectures at the Defence Academy on human rights and the armed forces.

We provided extensive parliamentary briefings on the Armed Forces Bill as it continued to progress through Parliament. We undertook extensive wider advocacy on issues arising from the handling of military rape cases in the service justice system and we supported clients to undertake their own advocacy and campaigning and we coordinated work with other lawyers on this issue.

Following our having given evidence to the Defence Committee Inquiry into Women in the Armed Forces, their report was published which cited extensively our evidence and that of some of the women that we had supported to give evidence to the Inquiry. The Committee agreed with many of our recommendations.

We were given a Soldiering On award in recognition of our work on Diversity in Defence.

We continued to undertake extensive public engagement on issues affecting women in the armed forces, particularly in relation to sexual harassment and sexual abuse.

Helpline/online contact form:

By the end of this period, since setting up in early 2020, we had received more than 800 enquiries via our online contact form, from people seeking advice and assistance in various ways, arising to their connection with the armed forces.

We referred around 300 enquiries received from people inside Afghanistan that had been connected to the British mission, following the withdrawal of British troops from that country in the summer of 2021. We were involved with a group of lawyers that met to discuss the implications of the flood of enquiries received following the withdrawal, which resulted in a triage service being set up by law firm DLA Piper and all of the enquiries received by us were referred to them directly for triaging and further legal advice & signposting.

FINANCIAL REVIEW

Reserves policy

The charity has a reserves policy of maintaining sufficient reserves to meet 3 months worth of expenditure, this is reviewed regularly and the reserves at the year end met this criteria.

The Trustees meet regularly to review the charity's financial position and to this end a 3 year plan was put in place in October 2021 to ensure that it is able to meet its obligations and aspirations going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1186988

Principal address

PO Box 59699

London

SE22 2EJ

Trustees

M Randhawa

S Nicholson

R Brighouse

J Donnelly OBE

Independent Examiner

Amherst Accountancy

Room 2

1st Floor

7 Bligh's Walk

Sevenoaks

Kent

TN13 1DB

FUNDS HELD AS CUSTODIAN FOR OTHERS

At the balance sheet date, the charity held a sum of £6,801 as custodian for others in respect of monies held in its client bank account.

Approved by order of the board of trustees on 4 January 2023 and signed on its behalf by:

M Randhawa - Trustee

Independent examiner's report to the trustees of The Centre For Military Justice

I report to the charity trustees on my examination of the accounts of The Centre For Military Justice (the Trust) for the year ended 31 March 2022.

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.

Helen Lester
Amherst Accountancy
Room 2
1st Floor
7 Bligh's Walk
Sevenoaks
Kent
TN13 1DB

4 January 2023

The Centre For Military Justice

Statement of Financial Activities
for the Year Ended 31 March 2022

				Year Ended 31.3.22	Period 1.2.20 to 31.3.21
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,366	3,000	72,366	91,131
Other trading activities	3	1,258	-	1,258	4,540
Total		<u>70,624</u>	<u>3,000</u>	<u>73,624</u>	<u>95,671</u>
 EXPENDITURE ON					
Raising funds	4	10,164	-	10,164	4,778
Charitable activities					
Charitable activities		<u>61,857</u>	<u>4,423</u>	<u>66,280</u>	<u>47,052</u>
Total		<u>72,021</u>	<u>4,423</u>	<u>76,444</u>	<u>51,830</u>
 NET INCOME/(EXPENDITURE)		(1,397)	(1,423)	(2,820)	43,841
 RECONCILIATION OF FUNDS					
Total funds brought forward		41,591	2,250	43,841	-
 TOTAL FUNDS CARRIED FORWARD		<u><u>40,194</u></u>	<u><u>827</u></u>	<u><u>41,021</u></u>	<u><u>43,841</u></u>

The notes form part of these financial statements

The Centre For Military Justice

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	7	197	-	197	2,558
Cash at bank and in hand	8	53,127	827	53,954	51,482
		<u>53,324</u>	<u>827</u>	<u>54,151</u>	<u>54,040</u>
CREDITORS					
Amounts falling due within one year	9	(13,130)	-	(13,130)	(10,199)
		<u>40,194</u>	<u>827</u>	<u>41,021</u>	<u>43,841</u>
NET CURRENT ASSETS					
		<u>40,194</u>	<u>827</u>	<u>41,021</u>	<u>43,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>40,194</u>	<u>827</u>	<u>41,021</u>	<u>43,841</u>
NET ASSETS		<u>40,194</u>	<u>827</u>	<u>41,021</u>	<u>43,841</u>
FUNDS	10				
Unrestricted funds				40,194	41,591
Restricted funds				<u>827</u>	<u>2,250</u>
TOTAL FUNDS				<u>41,021</u>	<u>43,841</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2023 and were signed on its behalf by:

M Randhawa - Trustee

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	Year Ended 31.3.22	Period 1.2.20 to 31.3.21
	£	£
Donations	9,534	13,632
Grants	62,832	77,499
	<u>72,366</u>	<u>91,131</u>

Grants received, included in the above, are as follows:

	Year Ended 31.3.22	Period 1.2.20 to 31.3.21
	£	£
Joseph Rowntree Charitable Trust	53,332	24,999
Paul Hamlyn Foundation	-	34,500
The Law Society	-	5,000
National Lottery Community Fund	-	10,000
Allen & Overy	-	3,000
The Evan Cornish Foundation	5,000	-
The Leathersellers Company Charitable Fund	1,500	-
Eleanor Rathbone Trust	3,000	-
	<u>62,832</u>	<u>77,499</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.3.22	Period 1.2.20 to 31.3.21
	£	£
Casework income	-	3,869
Speaking fees	1,258	671
	<u>1,258</u>	<u>4,540</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.3.22 £	Period 1.2.20 to 31.3.21 £
Membership fees	263	-
Support costs	9,901	4,778
	<u>10,164</u>	<u>4,778</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	88,131	3,000	91,131
Other trading activities	4,540	-	4,540
Total	<u>92,671</u>	<u>3,000</u>	<u>95,671</u>
EXPENDITURE ON			
Raising funds	4,778	-	4,778
Charitable activities			
Charitable activities	46,302	750	47,052
Total	<u>51,080</u>	<u>750</u>	<u>51,830</u>
NET INCOME	41,591	2,250	43,841

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	41,591	2,250	43,841

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Prepayments	197	2,558

8. CASH AT BANK AND IN HAND

	General fund £	Legal Library Fund £	31.3.22 Total funds £	31.3.21 Total funds £
Cash at bank - client account	6,801	-	6,801	5,631
Cash at bank - office account	46,326	827	47,153	45,851
Total	53,127	827	53,954	51,482

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade creditors	778	2,768
Social security and other taxes	4,090	-
Other creditors	261	-
Client monies held	6,801	5,631
Accrued expenses	1,200	1,800
	13,130	10,199

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	41,591	(1,397)	40,194
Restricted funds			
Legal Library Fund	2,250	(1,423)	827
TOTAL FUNDS	<u>43,841</u>	<u>(2,820)</u>	<u>41,021</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,624	(72,021)	(1,397)
Restricted funds			
Legal Library Fund	-	(1,423)	(1,423)
Paralegal Fund	3,000	(3,000)	-
	<u>3,000</u>	<u>(4,423)</u>	<u>(1,423)</u>
TOTAL FUNDS	<u>73,624</u>	<u>(76,444)</u>	<u>(2,820)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	41,591	41,591
Restricted funds		
Legal Library Fund	2,250	2,250
TOTAL FUNDS	<u>43,841</u>	<u>43,841</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. 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	92,671	(51,080)	41,591
Restricted funds			
Legal Library Fund	3,000	(750)	2,250
TOTAL FUNDS	<u>95,671</u>	<u>(51,830)</u>	<u>43,841</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Year Ended 31.3.22 £	Period 1.2.20 to 31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,534	13,632
Grants	62,832	77,499
	<hr/>	<hr/>
	72,366	91,131
Other trading activities		
Casework income	-	3,869
Speaking fees	1,258	671
	<hr/>	<hr/>
	1,258	4,540
Total incoming resources	<hr/>	<hr/>
	73,624	95,671
EXPENDITURE		
Raising donations and legacies		
Membership fees	263	-
Charitable activities		
Senior lawyer fees	44,200	30,067
Paralegal fees	13,450	9,100
Casework expenditure	-	53
Casework system	2,991	3,362
Legal library	1,423	750
Practice certificates	306	328
Professional indemnity insurance	2,201	2,630
Staff training	1,158	546
Travel and accommodation	151	216
Psychological support services	400	-
	<hr/>	<hr/>
	66,280	47,052
Support costs		

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Year Ended 31.3.22 £	Period 1.2.20 to 31.3.21 £
Support costs		
Management		
Social security	1,348	-
Pension costs	1,204	-
Telephone	102	140
Postage	360	360
Printing	153	445
Sundry expenses	139	56
Website and IT support	522	397
	<hr/>	<hr/>
	3,828	1,398
 Finance		
Other insurance	223	-
Accounting and book-keeping	4,150	1,580
Charity and solicitor accounts	1,700	1,800
	<hr/>	<hr/>
	6,073	3,380
 Total resources expended	<hr/>	<hr/>
	76,444	51,830
 Net (expenditure)/income	<hr/>	<hr/>
	(2,820)	43,841
	<hr/>	<hr/>