

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
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 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 third complete financial year of the CMJ, ending on 31 March 2023.

Staffing:

During this period, the CMJ continued to be led by Emma Norton. Our paralegal left to take up a position in private practice and we recruited a part-time second lawyer, Lucy Baston, with a background in family law and a special interest in supporting survivors of domestic and sexual abuse.

We worked extensively with an independent finance officer, Stephen Povey, who provided invaluable financial and other administrative support. We had occasional clinical advice and support from an independent mental health specialist, Nicola Lester.

Helpline/online enquiry form:

We responded to more than 230 requests for assistance through our online enquiry form or helpline.

Case work:

The bulk of our time was spent supporting clients with substantive casework. Our case files were independently reviewed for quality control purposes.

Having supported the bereaved wife of the late LCpl Bernard Mongan to seek a 'victim's right of review' of the decision not to prosecute two former soldiers he had accused of assaulting him the year before his death, a prosecution was brought that led to a soldier being convicted and sentenced to a year in prison in December 2022. We continued to support the family.

Using the Human Rights Act, we changed the law for disabled veterans - representing a client who suffered PTSD consequent to her service in the Royal Navy and who established that the blanket exemption 'enjoyed' by the Ministry of Defence from the disability discrimination protections of the Equality Act 2010, did not apply to their obligations towards veterans - thereby establishing that the MoD was obliged to make reasonable adjustments in the handling of her complaint. She then succeeded in her complaint and damages were paid to her.

Our, H, client won her case for sexual harassment in the RAF at an Employment Tribunal in November 2022.

We continued to support a number of other women who brought Employment Tribunal claims alleging sex discrimination following their reports of sexual assaults.

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

We supported a number of people who sought assistance in relation to historic sexual abuse.

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.

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Report of the Trustees for the Year Ended 31 March 2023

We continued to support and refer significant numbers of LGBT + veterans to other specialist charities for specialist therapeutic support and assistance, particularly following the announcement of a public inquiry into the treatment of LGBT+ veterans.

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.

Outreach/education:

We provided a briefing to the Defence Committee as part of its ongoing Inquiry into Women in the Armed Forces, in October 2022.

We published and shared a detailed briefing on the Government's proposals to end all investigations in Northern Ireland Troubles (Legacy & Reconciliation) Act (the Legacy Act).

We provided a detailed briefing on the proposals to reform the Human Rights Act, with particular reference to the impact of the Govt's proposals on extra-territoriality and the impact on the work of the armed forces overseas.

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

We delivered training on inquests at a Forces Law event, and delivered a presentation about the Human Rights Act at a conference for personal injury lawyers specialising in military claims.

We continued to support current and former service personnel and their families to write about the impact of the Human Rights Act on their cases - resulting in ten 'military human rights stories' being published on our website.

We published an article in the Discrimination Law Association journal about our case on behalf of a disabled veteran.

Our RAF client who won her case for sexual harassment in the RAF was interviewed by the BBC.

Our Director was interviewed for a podcast hosted by ForcesWatch on the subject of military justice.

We spoke at an Amnesty International student conference along with lawyers and campaigners on the Legacy Act.

We met the Judge Advocate General to discuss concerns and issues arising in our work concerning the service justice system

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 Brighthouse
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 £2,685 as custodian for others in respect of monies held in its client bank account.

Approved by order of the board of trustees on 1 December 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 2023.

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
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12 December 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,058	15,000	75,058	72,366
Other trading activities	3	33,929	-	33,929	1,258
Total		<u>93,987</u>	<u>15,000</u>	<u>108,987</u>	<u>73,624</u>
EXPENDITURE ON					
Raising funds	4	9,661	-	9,661	8,816
Charitable activities					
Charitable activities		48,795	7,159	55,954	67,628
Total		<u>58,456</u>	<u>7,159</u>	<u>65,615</u>	<u>76,444</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	35,531 98	7,841 (98)	43,372 -	(2,820) -
Net movement in funds		<u>35,629</u>	<u>7,743</u>	<u>43,372</u>	<u>(2,820)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		40,194	827	41,021	43,841
TOTAL FUNDS CARRIED FORWARD		<u><u>75,823</u></u>	<u><u>8,570</u></u>	<u><u>84,393</u></u>	<u><u>41,021</u></u>

The Centre For Military Justice

Balance Sheet

31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	7	1,151	-	1,151	197
Cash at bank and in hand	8	81,906	8,570	90,476	53,954
		<u>83,057</u>	<u>8,570</u>	<u>91,627</u>	<u>54,151</u>
CREDITORS					
Amounts falling due within one year	9	(7,234)	-	(7,234)	(13,130)
		<u>(7,234)</u>	<u>-</u>	<u>(7,234)</u>	<u>(13,130)</u>
NET CURRENT ASSETS		<u>75,823</u>	<u>8,570</u>	<u>84,393</u>	<u>41,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>75,823</u>	<u>8,570</u>	<u>84,393</u>	<u>41,021</u>
NET ASSETS		<u>75,823</u>	<u>8,570</u>	<u>84,393</u>	<u>41,021</u>
FUNDS	10				
Unrestricted funds				75,823	40,194
Restricted funds				<u>8,570</u>	<u>827</u>
TOTAL FUNDS				<u>84,393</u>	<u>41,021</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 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 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	21,723	9,534
Grants	53,335	62,832
	<u>75,058</u>	<u>72,366</u>

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

	31.3.23	31.3.22
	£	£
Joseph Rowntree Charitable Trust	38,335	53,332
National Lottery Community Fund	10,000	-
The Evan Cornish Foundation	-	5,000
The Leathersellers Company Charitable Fund	-	1,500
Eleanor Rathbone Trust	-	3,000
Clifford Chance	5,000	-
	<u>53,335</u>	<u>62,832</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Casework income	33,129	-
Speaking fees	800	1,258
	<u>33,929</u>	<u>1,258</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Support costs	9,661	8,816
	<u>9,661</u>	<u>8,816</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,366	3,000	72,366
Other trading activities	1,258	-	1,258
Total	<u>70,624</u>	<u>3,000</u>	<u>73,624</u>
EXPENDITURE ON			
Raising funds	8,816	-	8,816
Charitable activities			
Charitable activities	63,205	4,423	67,628
Total	<u>72,021</u>	<u>4,423</u>	<u>76,444</u>
NET INCOME/(EXPENDITURE)	(1,397)	(1,423)	(2,820)
RECONCILIATION OF FUNDS			
Total funds brought forward	41,591	2,250	43,841
TOTAL FUNDS CARRIED FORWARD	<u>40,194</u>	<u>827</u>	<u>41,021</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	1,151	-
Prepayments	-	197
	<u>1,151</u>	<u>197</u>

8. CASH AT BANK AND IN HAND

		Casework		31.3.23	31.3.22
	General fund	Support Fund	Paralegal/Second Lawyer Fund	Total funds	Total funds
	£	£	£	£	£
Cash at bank - client account	2,685	-	-	2,685	6,801
Cash at bank - office account	71,721	7,500	8,570	87,791	47,153
Total	74,406	7,500	8,570	90,476	53,954

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	645	778
Social security and other taxes	2,448	4,090
Other creditors	256	261
Client monies held	2,685	6,801
Accrued expenses	<u>1,200</u>	<u>1,200</u>
	<u>7,234</u>	<u>13,130</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	40,194	28,031	98	68,323
Casework Support Fund	-	7,500	-	7,500
	40,194	35,531	98	75,823
Restricted funds				
Legal Library Fund	827	(729)	(98)	-
Paralegal/Second Lawyer Fund	-	8,570	-	8,570
	827	7,841	(98)	8,570
TOTAL FUNDS	41,021	43,372	-	84,393

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,487	(58,456)	28,031
Casework Support Fund	7,500	-	7,500
	93,987	(58,456)	35,531
Restricted funds			
Legal Library Fund	-	(729)	(729)
Paralegal/Second Lawyer Fund	15,000	(6,430)	8,570
	15,000	(7,159)	7,841
TOTAL FUNDS	108,987	(65,615)	43,372

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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/Second Lawyer 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>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	41,591	26,634	98	68,323
Casework Support Fund	-	7,500	-	7,500
	<u>41,591</u>	<u>34,134</u>	<u>98</u>	<u>75,823</u>
Restricted funds				
Legal Library Fund	2,250	(2,152)	(98)	-
Paralegal/Second Lawyer Fund	-	8,570	-	8,570
	<u>2,250</u>	<u>6,418</u>	<u>(98)</u>	<u>8,570</u>
TOTAL FUNDS	<u>43,841</u>	<u>40,552</u>	<u>-</u>	<u>84,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,111	(130,477)	26,634
Casework Support Fund	7,500	-	7,500
	<u>164,611</u>	<u>(130,477)</u>	<u>34,134</u>
Restricted funds			
Legal Library Fund	-	(2,152)	(2,152)
Paralegal/Second Lawyer Fund	18,000	(9,430)	8,570
	<u>18,000</u>	<u>(11,582)</u>	<u>6,418</u>
TOTAL FUNDS	<u>182,611</u>	<u>(142,059)</u>	<u>40,552</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,723	9,534
Grants	53,335	62,832
	<hr/> 75,058	<hr/> 72,366
Other trading activities		
Casework income	33,129	-
Speaking fees	800	1,258
	<hr/> 33,929	<hr/> 1,258
Total incoming resources	<hr/> 108,987	<hr/> 73,624
EXPENDITURE		
Charitable activities		
Senior lawyer fees	41,689	45,548
Paralegal fees	7,353	13,450
Casework expenditure	20	-
Casework system	2,913	2,991
Legal library	729	1,423
Practice certificates	316	306
Professional indemnity insurance	2,337	2,201
Staff training	190	1,158
Travel and accommodation	57	151
Psychological support services	350	400
	<hr/> 55,954	<hr/> 67,628
Support costs		
Management		
Pension costs	1,177	1,204
Membership fees	462	263
Telephone	101	102
Postage	402	360
Printing	24	153
Sundry expenses	101	139
Website and IT support	579	522
	<hr/> 2,846	<hr/> 2,743

The Centre For Military Justice

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Management		
Finance		
Other insurance	204	223
Accounting and book-keeping	5,411	4,150
Charity and solicitor accounts	1,200	1,700
	<hr/> 6,815	<hr/> 6,073
Total resources expended	<hr/> 65,615	<hr/> 76,444
Net income/(expenditure)	<hr/> <hr/> 43,372	<hr/> <hr/> (2,820)

This page does not form part of the statutory financial statements