

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
The Centre For Military Justice

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

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17 to 18

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 (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 helpline (online and telephone) for service personnel, veterans and/or their families
2. A website containing policy briefings, links to materials and blogs of matters of current interest available to members of the public
3. Providing general information, legal advice and signposting on all matters within the CMJ's charitable objects to individuals needing assistance
4. 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
5. Providing full legal representation to individual clients
6. Providing advocacy support and therapeutic referrals to individual clients
7. Delivering education and outreach services within the Armed Forces sector through public speaking, lectures and updating materials through the CMJ website
8. Preparing policy briefings in relation to issues arising from our casework and reflecting our clients' experiences and concerns
9. 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 2024.

Staffing:

During this period, the CMJ was staffed by Emma Norton and Lucy Baston. 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. We recruited 5 legal volunteers who have undertaken a range of discrete pieces of work for the charity.

Helpline/online enquiry form:

We responded to more than 411 requests for assistance through our online enquiry form or helpline. This is almost twice as many as the 12 months preceding.

Case work:

The bulk of our time was spent supporting clients with substantive casework.

We supported the family of Gnr Jaysley Beck who died in 2021 and whose case was widely reported in October 2023. We supported the family at meetings with the Army, Wiltshire Police and with the Coroner. We assisted them to give evidence to the Army Service Inquiry into the death that produced a highly critical report, identifying serious sexual harassment and other unacceptable behaviours.

We settled Mr Bayo's claim for religious discrimination against the Army on very favourable terms (including an apology) and supported him to undertake wider advocacy on the issues raised by his case. We worked extensively with the EHRC on the case.

We represented a young RAF corporal who complained of sexual harassment from her line manager in an internal complaint and Employment Tribunal (ET) and settled them on favourable terms and supported her to undertake wider advocacy in support of other young women in the RAF experiencing sexual harassment.

We settled a long standing claim on behalf of a victim of very serious sexual assault in the Army for a six figure sum.

We supported and represent and settled for a six figure sum, a victim of extensive sexual harassment and domestic abuse in the RAF who was badly bullied following her report to the military police.

We continued to correspond with the MoD in relation to its blanket policy of banning Service Personnel from communicating with the press or Parliament.

We issued a judicial review challenge against the Secretary of State for Northern Ireland, challenging the then Government's decision to end all investigations into deaths and atrocities occurring in the context of the Troubles. We represented and supported the bereaved family of a young soldier (Pte Tony Harrison) who was murdered by the IRA in 1991. We supported the family to undertake a wide range of advocacy on the issues and worked closely with victims in NI.

Report of the Trustees
for the Year Ended 31 March 2024

We won former L/Sgt Dwight Pile-Gray's case against the British Army following his claims of direct race discrimination and racial harassment and secured a good sum in compensation for him and supported him to undertake wider advocacy in support of other Black and minoritised Service Personnel.

We supported and represented another Black sergeant who had experienced direct race discrimination and harassment from his line manager throughout the year ('D').

We supported and represented a Black female corporal, Kerry-Ann Knight who had experienced direct race and sex discrimination throughout the year.

We continued to support the bereaved wife of the late Cpl Bernard Mongan as she and her children prepare for Bernie's inquest.

A client settled her case against the RAF (following a successful finding of sexual harassment) for a significant sum (more than six figures) and the case was widely reported in the press and we supported her to undertake wider advocacy on the issues raised by her experiences.

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 some of which resulted in improved payouts being made to those women. We started a number of other Employment Tribunal sex discrimination claims throughout this year.

We supported a number of people who sought assistance in relation to historic sexual abuse and assisted them to make criminal injuries compensation claims.

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.

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 support the charity Fighting With Pride through our Director's work on their advisory panel.

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

The Centre For Military Justice

Report of the Trustees for the Year Ended 31 March 2024

Outreach/education:

We published (with York University) via RUSI an article on the outcome of our research into the experiences of women in the military that report sexual violence.

We spoke at an Amnesty International conference on the Legacy Act, with our client.

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

We delivered a presentation about our work to MIND Bristol and spoke at a conference hosted by Irwin Mitchell on women in the armed forces.

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

Our Legacy Act client (the family of Pte Tony Harrison) was referred to in Parliament by the opposition during the Legacy Bill debates and statistics obtained by us cited in support of their opposition to the then-Government's proposals.

Our Director appeared on Newsnight on 18/05/23 discussing sexual assaults in the armed forces; and on Woman's Hour, with the bereaved family of Jaysley Beck.

We were invited to brief the opposition front bench in June 2023 on legal reforms needed for Service Personnel and we published a written briefing.

We published a detailed briefing on the new CPS/SPA protocol for the handling of serious crimes in the military.

We corresponded with the Secretary of State for Defence on the need for greater independence in the handling of service complaints (following the Beck case).

We embarked upon a new 'racial justice workstream', with the assistance of an external consultant, Sandeep Kaur Michael, who joined CMJ from September 2023 on a part time consulting basis.

We supported a number of women to give further evidence to the Defence Committee follow up inquiry on Women in the Armed Forces.

We supported a number of veterans to express their opposition to the then Government's Rwanda Bill that would have risked removing from the UK individuals who had served alongside British forces in Afghanistan. Our Chair's letter to the Times was published and cited by Baroness Chakrabarti in her campaign to amend the Bill.

We commented widely via our blogs and on social media on matters of relevance as they arose throughout the year including in relation to the latest statistics on sexual offending, racism in the Army, sexual harassment in the RAF, the Service Complaints Ombudsman for the Armed Forces and we supported the sister of Jaysley Beck to publish a blog on International Women's Day.

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 £3,820 as custodian for others in respect of monies held in its client bank account.

Approved by order of the board of trustees on 12 January 2025 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 2024.

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.

Stephen Brown

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

16 January 2025

The Centre For Military Justice

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	67,715	42,000	109,715	75,058
Other trading activities	3	37,325	-	37,325	33,929
Total		<u>105,040</u>	<u>42,000</u>	<u>147,040</u>	<u>108,987</u>
EXPENDITURE ON					
Raising funds	4	15,927	-	15,927	9,661
Charitable activities					
Charitable activities		56,623	24,295	80,918	55,954
Total		<u>72,550</u>	<u>24,295</u>	<u>96,845</u>	<u>65,615</u>
NET INCOME		32,490	17,705	50,195	43,372
RECONCILIATION OF FUNDS					
Total funds brought forward		75,823	8,570	84,393	41,021
TOTAL FUNDS CARRIED FORWARD		<u>108,313</u>	<u>26,275</u>	<u>134,588</u>	<u>84,393</u>

The notes form part of these financial statements

The Centre For Military Justice

Balance Sheet

31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	7	30,761	-	30,761	1,151
Cash at bank and in hand	8	96,593	26,275	122,868	90,476
		<u>127,354</u>	<u>26,275</u>	<u>153,629</u>	<u>91,627</u>
CREDITORS					
Amounts falling due within one year	9	(19,041)	-	(19,041)	(7,234)
		<u>108,313</u>	<u>26,275</u>	<u>134,588</u>	<u>84,393</u>
NET CURRENT ASSETS					
		<u>108,313</u>	<u>26,275</u>	<u>134,588</u>	<u>84,393</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>108,313</u>	<u>26,275</u>	<u>134,588</u>	<u>84,393</u>
NET ASSETS		<u>108,313</u>	<u>26,275</u>	<u>134,588</u>	<u>84,393</u>
FUNDS	10				
Unrestricted funds				108,313	75,823
Restricted funds				26,275	8,570
TOTAL FUNDS				<u>134,588</u>	<u>84,393</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 January 2025 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 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	12,843	21,723
Gift aid	5,288	-
Grants	91,584	53,335
	<u>109,715</u>	<u>75,058</u>

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

	31.3.24	31.3.23
	£	£
Joseph Rowntree Charitable Trust	42,084	38,335
The Law Society	5,000	-
National Lottery Community Fund	-	10,000
Clifford Chance	-	5,000
The Allen Lane Foundation	7,500	-
The Legal Education Fund	12,000	-
The Veterans' Foundation	25,000	-
	<u>91,584</u>	<u>53,335</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Casework income	36,050	33,129
Speaking fees	1,275	800
	<u>37,325</u>	<u>33,929</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Support costs	15,927	9,661

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,058	15,000	75,058
Other trading activities	33,929	-	33,929
Total	93,987	15,000	108,987
EXPENDITURE ON			
Raising funds	9,661	-	9,661
Charitable activities			
Charitable activities	48,795	7,159	55,954
Total	58,456	7,159	65,615
NET INCOME	35,531	7,841	43,372
Transfers between funds	98	(98)	-
Net movement in funds	35,629	7,743	43,372
RECONCILIATION OF FUNDS			
Total funds brought forward	40,194	827	41,021
TOTAL FUNDS CARRIED FORWARD	75,823	8,570	84,393

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	28,771	-
Other debtors	1,990	1,151
	<u>30,761</u>	<u>1,151</u>

8. CASH AT BANK AND IN HAND

	General fund £	Casework Support Fund £	Legal Education Fund £
Cash at bank - client account	3,820	-	-
Cash at bank - office account	86,398	6,375	7,500
Total	<u>90,218</u>	<u>6,375</u>	<u>7,500</u>

	Veterans' Fund £	31.3.24 Total funds £	31.3.23 Total funds £
Cash at bank - client account	-	3,820	2,685
Cash at bank - office account	18,775	119,048	87,791
Total	<u>18,775</u>	<u>122,868</u>	<u>90,476</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	2,785	645
Social security and other taxes	5,884	2,448
Other creditors	6,552	256
Client monies held	3,820	2,685
Accrued expenses	-	1,200
	<u>19,041</u>	<u>7,234</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	68,323	33,615	101,938
Casework Support Fund	7,500	(1,125)	6,375
	<u>75,823</u>	<u>32,490</u>	<u>108,313</u>
Restricted funds			
National Lottery Community Fund	8,570	(8,570)	-
Legal Education Fund	-	7,500	7,500
Veterans' Fund	-	18,775	18,775
	<u>8,570</u>	<u>17,705</u>	<u>26,275</u>
TOTAL FUNDS	<u>84,393</u>	<u>50,195</u>	<u>134,588</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,040	(71,425)	33,615
Casework Support Fund	-	(1,125)	(1,125)
	<u>105,040</u>	<u>(72,550)</u>	<u>32,490</u>
Restricted funds			
National Lottery Community Fund	-	(8,570)	(8,570)
Law Society Fund	5,000	(5,000)	-
Legal Education Fund	12,000	(4,500)	7,500
Veterans' Fund	25,000	(6,225)	18,775
	<u>42,000</u>	<u>(24,295)</u>	<u>17,705</u>
TOTAL FUNDS	<u>147,040</u>	<u>(96,845)</u>	<u>50,195</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u>40,194</u>	<u>35,531</u>	<u>98</u>	<u>75,823</u>
Restricted funds				
Legal Library Fund	827	(729)	(98)	-
National Lottery Community Fund	-	8,570	-	8,570
	<u>827</u>	<u>7,841</u>	<u>(98)</u>	<u>8,570</u>
TOTAL FUNDS	<u>41,021</u>	<u>43,372</u>	<u>-</u>	<u>84,393</u>

Comparative 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
	<u>93,987</u>	<u>(58,456)</u>	<u>35,531</u>
Restricted funds			
Legal Library Fund	-	(729)	(729)
National Lottery Community Fund	15,000	(6,430)	8,570
	<u>15,000</u>	<u>(7,159)</u>	<u>7,841</u>
TOTAL FUNDS	<u>108,987</u>	<u>(65,615)</u>	<u>43,372</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	40,194	61,646	98	101,938
Casework Support Fund	-	6,375	-	6,375
	<u>40,194</u>	<u>68,021</u>	<u>98</u>	<u>108,313</u>
Restricted funds				
Legal Library Fund	827	(729)	(98)	-
Legal Education Fund	-	7,500	-	7,500
Veterans' Fund	-	18,775	-	18,775
	<u>827</u>	<u>25,546</u>	<u>(98)</u>	<u>26,275</u>
TOTAL FUNDS	<u>41,021</u>	<u>93,567</u>	<u>-</u>	<u>134,588</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	191,527	(129,881)	61,646
Casework Support Fund	7,500	(1,125)	6,375
	<u>199,027</u>	<u>(131,006)</u>	<u>68,021</u>
Restricted funds			
Legal Library Fund	-	(729)	(729)
National Lottery Community Fund	15,000	(15,000)	-
Law Society Fund	5,000	(5,000)	-
Legal Education Fund	12,000	(4,500)	7,500
Veterans' Fund	25,000	(6,225)	18,775
	<u>57,000</u>	<u>(31,454)</u>	<u>25,546</u>
TOTAL FUNDS	<u>256,027</u>	<u>(162,460)</u>	<u>93,567</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,843	21,723
Gift aid	5,288	-
Grants	91,584	53,335
	<hr/>	<hr/>
	109,715	75,058
Other trading activities		
Casework income	36,050	33,129
Speaking fees	1,275	800
	<hr/>	<hr/>
	37,325	33,929
Total incoming resources	<hr/>	<hr/>
	147,040	108,987
EXPENDITURE		
Charitable activities		
Legal salaries	72,226	49,042
Casework expenditure	440	20
Casework system	3,371	2,913
Legal library	-	729
Practice certificates	674	316
Professional indemnity insurance	2,214	2,337
Staff training	555	190
Travel and accommodation	753	57
Pyschological support services	685	350
	<hr/>	<hr/>
	80,918	55,954
Support costs		
Management		
Pension costs	1,640	1,177
Membership fees	506	462
Telephone	309	101
Postage	396	402
Printing	-	24
Sundry expenses	267	101
Website and IT support	633	579
	<hr/>	<hr/>
	3,751	2,846

The Centre For Military Justice

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Management		
Finance		
Other insurance	332	204
Accounting and book-keeping	6,548	5,411
Charity and solicitor accounts	1,940	1,200
Fundraising consultancy	3,356	-
	<hr/>	<hr/>
	12,176	6,815
	<hr/>	<hr/>
Total resources expended	96,845	65,615
	<hr/>	<hr/>
Net income	<u>50,195</u>	<u>43,372</u>

This page does not form part of the statutory financial statements