

**JUSTICE FIRST LIMITED**  
**TRUSTEES' REPORT AND**  
**STATEMENT OF ACCOUNTS**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2019**

**REGISTERED CHARITY : 1116388**  
**COMPANY NUMBER : 5762730**

**JUSTICE FIRST LIMITED  
REPORT OF THE TRUSTEES FOR  
THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30<sup>th</sup> April 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The trustees are directors of the Company for the purposes of the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name	Justice First Limited
Company Number	5762730
Charity Number	1116388

**DIRECTORS AND TRUSTEES**

The directors (who are trustees of the charity) who served during the year were:-

Mrs. B Hungin	Chair
Mrs. F Cuthill	Vice-Chair
Mr. W Suthers	Treasurer
Mr M Tomlin	
Mr. J Fletcher	Company Secretary
Mrs. C Ramos	
Mr. T Bukasa	
Mr. Bini Araia	
Mr F J Hutchinson	
Ms Satinder Collins	(appointed 25.7.18)

**SENIOR CASE WORKER**

Kath Sainsbury

**OFFICE MANAGER/CASE WORKER**

Solafa Eltom

**CASE WORKER /OUTREACH**

Lucie Fleming

**SOCIAL MEDIA/ADMINISTRATIVE ASSISTANT**

Amy Linighan (appointed 21<sup>st</sup> June 2018)

**FUNDRAISING ASSISTANT**

Martin Booth

**REGISTERED OFFICE**

135 Norton Road (Relocated to 133 Norton Road on 1.5.19)  
Stockton on Tees  
TS18 2BG

**INDEPENDENT EXAMINER**

Mr J Gresham FCCA  
Baldwins  
New Garth House, Upper Garth Gardens  
Guisborough TS14 6HA

**BANKERS**

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

CAF BANK Ltd  
25, Kings Hill Avenue  
Kings Hill  
West Malling Kent ME19 4JQ

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 30<sup>th</sup> March 2006 and registered as a charity on 16<sup>th</sup> October 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those articles, one third of the trustees, who are directors of the company shall retire by rotation at each AGM but may stand for re-election. Those who retire at each AGM will be the trustees who have been longest in office since their last appointment or reappointment.

## **OBJECTIVES AND ACTIVITIES**

The company is a registered charity whose principal object is to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters. The trustees have had due regard to the guidance published by the Charity Commission in relation to Public Benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Report by the Chair**

This last year had been one of both change and development. Justice First continues with its vital and unique work supporting those seeking asylum within the Tees Valley. Following the retirement of our Communications Manager, Pete Widlinski at the end of the last financial year we decided to restructure the Staff Team. This was an opportunity to consider the on-going needs of the organisation with increasing acknowledgment of the importance of social media whilst also retaining a high profile within the many forums where Pete had represented us so beneficially. We appointed Amy Linighan as social media and administrative assistant for 16 hours per week to increase our social media profile, to support Solafa and to relieve Lucie of some administrative tasks to free her up for both casework and outreach work.

Following the increased demands of GDPR regulations for the security of our case notes and records, Amy facilitated office re-organisation to ensure that all the filing cabinets were in a locked room and created more working space.

Our workload continues to increase and the nature of the cases is more complex. We have been encouraged by the on-going rise in numbers of our clients who have received Leave to Remain. Many of these have been applications under Article 8 of the European Convention on Human Rights. We have also been encouraged by on-going co-operation with Sarah Rogers, Immigration Solicitor who continues to work with us one morning per week on a pro bono basis. This has been of great benefit to our clients. Our most recent Office of Immigration Services Commission Audit took place in September 2018 and our work was judged to be of a very good standard.

During this last financial year there have been increasing numbers of those seeking asylum who have been dispersed to other areas of Teesside. The number in Hartlepool has increased and new dispersals to Redcar and Cleveland are rising. We also take clients from Darlington. We are hopeful that in the current year we can obtain funding to provide more outreach to these areas to facilitate appointments for those who need to consult us. This will be in line with our partner organisations who have set up 'Drop In' sessions in these regions.

Like any charity we are dependent on a number of Foundations and Trusts, on fund-raising activities and also on the generosity of individual donors. Our financial situation has become more stable. Martin, our fund-raising assistant has had some significant successes in raising finances, particularly a successful bid to the Henry Smith Foundation who have agreed a grant for 3 years. We continue to be supported by

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

the Lloyds Foundation, Lempriere Pringle, the Holbeck Trust, Allen Lane, Hospital of God at Greatham and the Jill Franklin Trust.

We are also grateful to the Lloyds Foundation who in addition to their grant funding, also funded sessions at the Ella Forums for our Office Manager, Solafa, who finds these helpful and informative.

People come to Justice First with a wide range of problems and requests. We are conscious that people who come to us have nowhere else to turn. Provision of Legal Aid continues to decline. Clients return to us after several years of being outside the system, realising they need to attempt to formalise their situation and requesting help for a fresh claim. Often these are the cases that require the most time to compile the evidence necessary to submit a claim with sufficient merit. We recognise that one of our main outcomes is the restoration of hope to those who fear destitution and to offer a service to lift people out of despair.

The lease agreement to rent 135 Norton Road was due to expire in April 2019. The 10 years of our occupancy had seen an increase in staff numbers and an increase in demand for the use of our office space. The decision was made to look for new premises and fortunately the larger house next door at 133 Norton Road was made available for our use. We are grateful to our landlord – Graham Brown for the extensive work and refurbishment he conducted to make the premises both habitable and suitable for our use. We moved at the end of the financial year. The increased space and sense of calm inherent in the building have proved enormously beneficial for both our staff and clients and other users of our building particularly the Mary Thompson Fund.

We continue to work closely with the Red Cross, Open Door, Migrant Help, Tees Valley of Sanctuary, the Mary Thompson Fund and the Methodist Asylum Project. Our new premises open possibilities for further co-operation and development.

The current unstable political situation and the rise of right-wing populist views continue to have an effect on public perception of issues of migration and asylum. We continue to facilitate awareness sessions when invited and are conscious of the importance of offering student placements to those who can thereby learn about the asylum process from those who are experiencing it. We are also regularly consulted by the media and by those engaged in research.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients. I would like to thank them on behalf of all of the Trustees. Justice First is an organisation characterised by integrity, commitment and a desire to do the best they can. We are very fortunate to have a staff team of such calibre.

I would also like to thank all our volunteers who contribute their time so willingly and consistently. We could not manage without them.

I must also acknowledge the help and support of my fellow Trustees. Each one has different skills which combine to serve and support Justice First so well.

I would like to conclude with a quote from a recent article by the professor of politics at the University of Kent.

"The whole is more than its parts because we are members of a social body that transcends us all yet also upholds the unique dignity of each." (Adrian Pabst)

Justice First continues to be the practical expression of our vision to provide welcome, acceptance and dignity for those who seek safety in the UK.

Barbara Hungin  
Chair.

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2019**

**FINANCIAL REVIEW**

*RESERVES*

The trustees have determined that free reserves equivalent to 6 months running costs (£60,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30<sup>th</sup> April 2019 free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £48,769. The trustees continue to look for alternative funding sources.

*RISK REVIEW*

The trustees have considered the charity's exposure to risk and have put in place policies to mitigate those risks. The main risk identified by the trustees is being unable to secure sufficient funding to continue its activities. The reserves policy described above is designed to mitigate the adverse effects of this.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of Justice First Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 12<sup>th</sup> September 2019 and signed on their behalf by:

Barbara Hungin  
Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JUSTICE FIRST LIMITED**

I report on the accounts of the company for the year ended 30<sup>th</sup> April 2019 which are set out on pages 6 to 14.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J Gresham FCCA  
Baldwins  
Chartered Accountants  
GUISBOROUGH

New Garth House  
Upper Garth Gardens  
TS14 6HA

**JUSTICE FIRST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 30<sup>TH</sup> APRIL 2019**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2019 Total Funds £</b>	<b>2018 Total Funds £</b>
<b>INCOME</b>					
Fundraising & donations		26,054	-	26,054	23,702
Gift aid tax		1,134	-	1,134	1,318
<i>Income from charitable activities</i>					
Grants receivable	2	95,820	25,000	120,820	89,732
Bank interest		119	-	119	25
<b>TOTAL INCOMING RESOURCES</b>		<u>123,127</u>	<u>25,000</u>	<u>148,127</u>	<u>114,777</u>
<b>EXPENDITURE</b>					
Cost of raising funds	3	3,081	-	3,081	2,442
<i>Expenditure on charitable activities</i>					
Cost of main activity	3	95,645	25,000	120,645	108,342
Governance costs	3	11,442	-	11,442	10,224
		<u>110,168</u>	<u>25,000</u>	<u>135,168</u>	<u>121,008</u>
<b>Net income / (expenditure)</b>		12,959	-	12,959	(6,231)
Transfers between funds		8,030	(8,030)	-	-
<b>Net movement in funds for the year</b>		20,989	(8,030)	12,959	-
Fund balances brought forward		36,686	8,030	44,716	50,947
<b>FUND BALANCES CARRIED FORWARD</b>	10	<u>57,675</u>	<u>-</u>	<u>57,675</u>	<u>44,716</u>

The notes on pages 8 to 11 form part of these accounts

# JUSTICE FIRST LIMITED

## BALANCE SHEET

AS AT 30<sup>TH</sup> APRIL 2019

	Note	£	2019	£	£	2018	£
<b>FIXED ASSETS</b>							
Tangible assets	6			876			1,169
<b>CURRENT ASSETS</b>							
Debtors and prepayments	7	1,547			6,882		
Cash at Bank and in Hand		58,244			39,085		
				<u>59,791</u>		<u>45,967</u>	
<b>CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	2,992			<u>2,420</u>		
<b>NET CURRENT ASSETS</b>				<u>56,799</u>			<u>43,547</u>
<b>NET ASSETS</b>				<u>57,675</u>			<u>44,716</u>
<b>UNRESTRICTED FUNDS</b>							
General Fund				57,675			36,686
<b>RESTRICTED FUNDS</b>				-			8,030
<b>TOTAL FUNDS</b>	9			<u>57,675</u>			<u>44,716</u>

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 12<sup>th</sup> September 2019 and signed on their behalf by:

Barbara Hungin.

.Trustee/director

The notes on pages 8 to 11 form part of these accounts.



**JUSTICE FIRST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

**1. ACCOUNTING POLICIES**

**(a) General information and basis of preparation**

Justice First Limited is a company limited by guarantee and registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to relieve poverty, sickness and distress among asylum seekers in the Tees Valley, particularly but not exclusively, by the provision of food and support including the provision of guidance, advice and assistance on health, employment and welfare matters.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **JUSTICE FIRST LIMITED**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

#### **1. ACCOUNTING POLICIES**

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

##### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

## JUSTICE FIRST LIMITED

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019

#### 1. ACCOUNTING POLICIES

##### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 3.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **(f) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	25% reducing balance.
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##### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **(h) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

# JUSTICE FIRST LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019

### 1. ACCOUNTING POLICIES

#### (i) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### (j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### 2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>Grants receivable</b>				
Lloyds Bank Foundation	-	25,000	25,000	25,000
Lempriere Pringle 2015	15,000	-	15,000	10,000
Holbeck Trust	8,000	-	8,000	8,000
British Red Cross	13,670	-	13,670	16,432
Allen Lane Foundation	5,000	-	5,000	5,000
Jill Franklin Trust	1,000	-	1,000	12,500
PCC funding	-	-	-	1,300
Hospital of God	-	-	-	1,500
Catalyst Stockton	-	-	-	5,000
Middlesbrough Council	5,000	-	5,000	5,000
Henry Smith Foundation	37,650	-	37,650	-
Mirianog Trust	500	-	500	-
Hartlepool Borough Council	5,000	-	5,000	-
Redcar & Cleveland Council	5,000	-	5,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	95,820	25,000	120,820	89,732
	<hr/>	<hr/>	<hr/>	<hr/>

Of the £148,127 income in 2019 (2018: £114,777), £95,820 was unrestricted funds (2018: £64,732) and £25,000 was restricted funds (2018: £25,000). A payment of £12,550 was received from the Henry Smith Foundation from the year ended 30 April 2018, leading to an unexpected surplus in the current year.

# JUSTICE FIRST LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019

### 3. TOTAL RESOURCES EXPENDED

	Cost of Raising Funds	Cost of Charitable Activities	Governance Costs	2019 Total	2018 Total
	£	£	£	£	£
<b>Directly Allocated Costs</b>					
Staff travel	-	360	-	360	26
Translation & interpreting costs	-	1,230	-	1,230	521
Insurance	-	2,247	-	2,247	2,174
Volunteer expenses	-	2,342	-	2,342	1,645
Telephones & internet	-	4,491	-	4,491	5,545
Postage, stationery & office costs	-	4,180	-	4,180	5,057
Sundries	-	388	-	388	131
Independent examiner's fee	-	-	781	781	769
Depreciation	-	292	-	292	389
Staff Training	-	580	-	580	297
Mythbusters	-	-	-	-	3,925
Fundraising	3,081	-	-	3,081	2,442
IT costs	-	4,794	-	4,794	3,136
Discretionary support	-	3,793	-	3,793	397
Legal Fund	-	-	-	-	-
<b>Support Costs allocated on the basis of usage</b>					
Salaries	-	85,722	9,525	95,247	83,503
Premises expenses	-	10,226	1,136	11,362	11,051
<b>TOTAL RESOURCES EXPENDED</b>	<b>3,081</b>	<b>120,645</b>	<b>11,442</b>	<b>135,168</b>	<b>121,008</b>

Of the £135,168 expenditure in 2019 (2018: £121,008), £110,168 was unrestricted funds (2018: £92,083) and £25,000 was restricted funds (2018: £28,925).

### 4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2019 £	2018 £
Depreciation	292	389
Trustees' expenses	-	-
Independent Examiner's Fee	781	769
Other accountancy costs	-	-
	<b>1,073</b>	<b>1,158</b>

### 5. EMPLOYEE EMOLUMENTS

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60,000.

	2019 £	2018 £
Wages and Salaries	89,558	79,453
Social Security costs	7,203	6,068
Employment Allowance	(3,113)	(3,039)
Pension costs	1,599	813
DBS checks	-	208
	<b>95,247</b>	<b>83,503</b>

The average number of employees during the year was 5. (2018: 5)

**JUSTICE FIRST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019**

**6. FIXED ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At 30 <sup>th</sup> April 2018	9,641
Additions	-
At 30 <sup>th</sup> April 2019	<u>9,641</u>
<b>DEPRECIATION</b>	
At 30 <sup>th</sup> April 2018	8,472
Charge for the period	292
At 30 <sup>th</sup> April 2019	<u>8,764</u>
<b>NET BOOK VALUE</b>	
At 30 <sup>th</sup> April 2019	<u>876</u>
At 30 <sup>th</sup> April 2018	<u>1,169</u>

There were no commitments to capital expenditure at 30th April 2019.

**7. DEBTORS**

	<b>2019 £</b>	<b>2018 £</b>
Prepayments and other debtors	<u>1,547</u>	<u>6,882</u>

**8. CREDITORS: Amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	505	710
Accruals and other creditors	1,235	757
Social security and other taxes	1,252	953
	<u>2,992</u>	<u>2,420</u>



# JUSTICE FIRST LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2019

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Tangible Fixed Assets	876	-	876	1,169
Current Assets	51,761	8,030	59,791	45,967
Current Liabilities	(2,992)	-	(2,992)	(2,420)
	<u>49,645</u>	<u>8,030</u>	<u>57,675</u>	<u>44,716</u>

### 10. MOVEMENTS IN FUNDS

	Opening balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
<b>Restricted Funds</b>					
Legal Fund	406	-	-	(406)	-
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
Lempriere Pringle 2015	1,075	-	-	(1,075)	-
British Red Cross	6,549	-	-	(6,549)	-
	<u>8,030</u>	<u>25,000</u>	<u>(25,000)</u>	<u>(8,030)</u>	<u>-</u>
<b>Total Restricted Funds</b>	8,030	25,000	(25,000)	(8,030)	-
<b>Unrestricted Funds</b>	36,686	123,127	(110,168)	8,030	57,675
	<u>44,716</u>	<u>148,127</u>	<u>(135,168)</u>	<u>-</u>	<u>57,675</u>
<b>Total Funds</b>	<u>44,716</u>	<u>148,127</u>	<u>(135,168)</u>	<u>-</u>	<u>57,675</u>

The Legal Fund relates to donations received to fund legal expenses and disbursements.  
Lloyds Bank Foundation was towards salaries in the year.  
The British Red Cross Funding is for the Ariadne project.