

**JUSTICE FIRST LIMITED**  
**TRUSTEES' REPORT AND**  
**STATEMENT OF ACCOUNTS**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2017**

**REGISTERED CHARITY : 1116388**

**COMPANY NUMBER : 5762730**

**JUSTICE FIRST LIMITED  
REPORT OF THE TRUSTEES FOR  
THE YEAR ENDED 30<sup>TH</sup> APRIL 2017**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2017. 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	
Canon W Broad	Retired from the Board at the AGM 26 <sup>th</sup> October 2016
Mrs. C Ramos	
Mr. T Bukasa	
Councillor Linda Hughes	Resigned 31 <sup>st</sup> May 2017
Mr. Bini Araia	
Mr F J Hutchinson	Appointed 31 <sup>st</sup> May 2017

***COMPANY SECRETARY***

Mr J Fletcher

***COMMUNICATIONS MANAGER***

Pete Widlinski

***SENIOR CASE WORKER***

Kath Sainsbury

***OFFICE MANAGER/CASE WORKER***

Solafa Eltom

***ADMINISTRATOR/  
CASE WORKER***

Lucie Fleming

***REGISTERED OFFICE***

135 Norton Road  
Stockton on Tees  
TS18 2BG

***INDEPENDENT EXAMINER***

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

***BANKERS***

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**THE YEAR ENDED 30<sup>TH</sup> APRIL 2017**

**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 year has again been one of development and achievement. In my last report I reflected on our tenth anniversary in March 2016. It was in November that we organised the party! We celebrated our continuing presence as a vital organisation for the refugee and asylum community with stories, presentations, words and music and brought together so many friends, clients, partner organisations and those who had used our services and were now settled in different parts of the UK. It was a joyous and emotional occasion. Listening to the stories of past clients, their struggles and successes reminded us all of the importance of the contribution of Justice First to so many over the past 10 years.

Justice First continues to be a service for those who have nowhere else to turn, and who would otherwise have no realistic means of assistance. The curtailment of legal aid support leaves people with insufficient resources to pursue their case, often causing them to end up homeless and facing destitution. People come to us at a stage in their asylum claim when appeals have been turned down and support withdrawn. Casework has become more complex and time consuming. Over the past year we have successfully helped 119 clients to put their appeals for asylum to the relevant tribunal. 52 fresh claims were completed – so far resulting in 25 people being given discretionary leave to remain. Over 150 people accessed our advice and signposting services. Once a fresh claim or appeal is accepted, support is re-instated. We are also aware of the need to be realistic in the assessment of each person's case and to be able to advise them on alternative outcomes if their claim for asylum is unlikely to succeed.

We continue to work closely with other organisations on Teesside and this year we are contributing to a more formal partnership – the Ariadne project – funded by the Big Lottery, facilitated by the Red Cross, who are working in partnership with Open Door, Methodist Asylum Project and ourselves to work together to provide effective and co-ordinated services to those seeking asylum from the time of their dispersal until the resolution of their case. Kath, Solafa and Lucie continue to work to a high level of excellence to provide for the needs of our clients. We are very fortunate to have a staff team of such a high calibre.

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2017**

The aftermath of the Referendum vote of June 2016 has seen an increase in abuse and hate crime experienced by some of our clients. This has further increased the importance of the work of Pete, our Communications Manager who has delivered awareness sessions to diverse groups such as Mothers' Union, medical and social work students, schools, and church groups. 60 events were covered in 2016. He was also invited to give the keynote speech at a conference of the National Association of Councillors and has acted as a consultant to the local Syrian Resettlement Schemes. Justice First is regularly consulted by researchers and journalists and invited to appear on radio and TV. Pete is their first 'port of call' concerning refugee and asylum issues.

2016 was also the year when we re-built and renewed our website. Acknowledging the increased importance of social media and technology to communicate the work of Justice First and to contribute to our fund raising capabilities we commissioned a 'new look' website. Earlier in the year, with the help of Lady Polly Feversham – one of our patrons – we benefited from a workshop facilitated by her niece - Karin Woodley, Chief Executive of Cambridge House. It was an honest and open session with lots of positive criticism and advice on how better to sell ourselves in an increasingly difficult funding environment. Our new website more clearly reflects the work of Justice First, our vision and our values.

This year we have again been supported by volunteers who give of their time and energy to support our clients. They make a significant contribution to our work, both in the office and with mentoring and befriending clients and providing for their needs. I would like to express our gratitude and appreciation for all the work they do and the creative energy they have for Justice First.

I also wish to express our gratitude to 'Two faces Design' who have given their services free, both to design our Christmas Card and our new fundraising leaflet which is the foundation of our current fundraising campaign.

We have again been supported by a number of Foundations and Trusts and are most grateful for their support. Details of the finances are elsewhere in this report. These include, the Lloyds Foundation, Esmee Fairbairn Trust, Lempriere Pringle Trust, Allen Lane Foundation, and the AB Charitable Trust.

In an increasingly competitive funding climate we have recognised the need to diversify funding streams and are engaged in a campaign both for corporate funding and to significantly increase our numbers of individual donors.

I would also like to express my thanks to my colleagues on the Board of Directors. Each one brings a unique perspective to Justice First.

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 2017**

**FINANCIAL REVIEW**

*RESERVES*

The trustees have determined that free reserves equivalent to 6 months running costs (£50,000) 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 2017 free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £37,434. 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> July 2017 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 2017 which are set out on pages 6 to 11.

#### 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 (Guisborough) Limited  
Chartered Accountants  
GUISBOROUGH  
18<sup>th</sup> July 2017

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 2017**

	Note	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
<b>INCOME</b>					
Fundraising & donations		19,780	-	19,780	17,666
Gift aid tax		1,406	-	1,406	1,024
<i>Income from charitable activities</i>					
Grants receivable	2	34,700	36,549	71,249	95,600
Bank interest		60	-	60	110
<b>TOTAL INCOMING RESOURCES</b>		<u>55,946</u>	<u>36,549</u>	<u>92,495</u>	<u>114,400</u>
<b>EXPENDITURE</b>					
Cost of raising funds	3	511	-	511	3,584
<i>Expenditure on charitable activities</i>					
Cost of main activity	3	71,213	25,250	96,463	102,127
Governance costs	3	9,660	-	9,660	8,983
		<u>81,384</u>	<u>25,250</u>	<u>106,634</u>	<u>114,694</u>
<b>Net expenditure and net movement in funds for the year</b>		(25,438)	11,299	(14,139)	(294)
Fund balances brought forward		64,430	656	65,086	65,380
<b>FUND BALANCES CARRIED FORWARD</b>	10	<u>38,992</u>	<u>11,955</u>	<u>50,947</u>	<u>65,086</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 2017**

	Note	£	2017	£	2016	£
<b>FIXED ASSETS</b>						
Tangible assets	6		1,558			2,077
<b>CURRENT ASSETS</b>						
Debtors and prepayments	7	2,911			1,161	
Cash at Bank and in Hand			48,395		64,160	
			51,306		65,321	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>						
	8	1,917			2,312	
<b>NET CURRENT ASSETS</b>			49,389		63,009	
<b>NET ASSETS</b>			50,947		65,086	
<b>UNRESTRICTED FUNDS</b>						
General Fund			38,992		64,430	
<b>RESTRICTED FUNDS</b>			11,955		656	
<b>TOTAL FUNDS</b>	9		50,947		65,086	

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> July 2017 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 2017

#### 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 2017

#### 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 2017

#### 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 2017

#### 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 £	2017 Total £	2016 Total £
<b>Grants receivable</b>				
Lloyds Bank Foundation	-	25,000	25,000	16,000
Lampriere Pringle Trust	15,000	5,000	20,000	20,000
Holbeck Trust	8,000	-	8,000	8,000
British Red Cross	-	6,549	6,549	-
Allen Lane Foundation	5,000	-	5,000	-
A B Charitable Trust	5,000	-	5,000	-
Jill Franklin Trust	1,000	-	1,000	1,000
PCC funding	700	-	700	900
Esmee Fairbairn Trust	-	-	-	30,000
Hungin	-	-	-	10,000
Northern Rock Foundation (via Newcastle Law Centre)	-	-	-	6,000
Seedbed Community Grant	-	-	-	3,500
Samuel Storey	-	-	-	200
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	34,700	36,549	71,249	95,600
	=====	=====	=====	=====

Of the £92,495 income in 2017 (2016: £114,400), £55,946 was unrestricted funds (2016: £92,400) and £36,549 was restricted funds (2016: £22,000).

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2017**

**3. TOTAL RESOURCES EXPENDED**

	<b>Cost of Raising Funds</b>	<b>Cost of Charitable Activities</b>	<b>Governance Costs</b>	<b>2017 Total</b>	<b>2016 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Directly Allocated Costs</b>					
Staff travel	-	195	-	195	319
Translation & interpreting costs	-	2,239	-	2,239	1,725
Insurance	-	1,392	-	1,392	1,300
Volunteer expenses	-	1,591	-	1,591	1,401
Telephones & internet	-	3,443	-	3,443	4,839
Postage, stationery & office costs	-	4,418	-	4,418	4,060
Sundries	-	909	-	909	574
Independent examiner's fee	-	-	1,140	1,140	665
Depreciation	-	519	-	519	693
Staff Training	-	191	-	191	568
Mythbusters	-	-	-	-	5,273
Fundraising	511	-	-	511	3,584
IT costs	-	3,486	-	3,486	471
Discretionary support	-	1,155	-	1,155	1,251
Legal Fund	-	250	-	250	1,750
<b>Support Costs allocated on the basis of usage</b>					
Salaries	-	66,609	7,401	74,010	72,500
Premises expenses	-	10,066	1,119	11,185	13,721
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>511</b>	<b>96,463</b>	<b>9,660</b>	<b>106,634</b>	<b>114,694</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Of the £106,634 expenditure in 2017 (2016: £114,694), £81,384 was unrestricted funds (2016: £92,400) and £25,250 was restricted funds (2016: £61,381).

**4. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Depreciation	693	693
Trustees' expenses	-	-
Independent Examiner's Fee	720	665
Other accountancy costs	420	-
	<hr/>	<hr/>

**5. EMPLOYEE EMOLUMENTS**

There were no employees whose remuneration defined for taxation purposes amounted to greater than £60000.

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	71,304	68,855
Social Security costs	4,996	5,532
Employment Allowance	(3,000)	(2,000)
Pension costs	710	113
	<hr/>	<hr/>
	<b>74,010</b>	<b>72,500</b>
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year was 4. (2016: 4)

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2017**

**6. FIXED ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At 30 <sup>th</sup> April 2016	9,641
Additions	-
At 30 <sup>th</sup> April 2017	<u>9,641</u>
<b>DEPRECIATION</b>	
At 30 <sup>th</sup> April 2016	7,564
Charge for the period	519
At 30 <sup>th</sup> April 2017	<u>8,083</u>
<b>NET BOOK VALUE</b>	
At 30 <sup>th</sup> April 2017	<u>1,558</u>
At 30 <sup>th</sup> April 2016	<u>2,077</u>

There were no commitments to capital expenditure at 30th April 2017.

**7. DEBTORS**

	<b>2017 £</b>	<b>2016 £</b>
Prepayments and other debtors	<u>2,911</u>	<u>1,161</u>

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

	<b>2017 £</b>	<b>2016 £</b>
Trade creditors	172	1,007
Accruals and other creditors	910	1,305
Social security and other taxes	835	-
	<u>1,917</u>	<u>2,312</u>

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2017**

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>2017 Total Funds £</b>	<b>2016 Total Funds £</b>
Tangible Fixed Assets	1,558	-	1,558	2,770
Current Assets	39,351	11,955	51,306	64,916
Current Liabilities	(1,917)	-	(1,917)	(2,306)
	<u>38,992</u>	<u>11,955</u>	<u>50,947</u>	<u>65,380</u>

**10. MOVEMENTS IN FUNDS**

	<b>Opening balance £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Closing Balance £</b>
<b>Restricted Funds</b>					
Legal Fund	656	-	(250)	-	406
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
Lempriere Pringle Trust	-	5,000	-	-	5,000
British Red Cross	-	6,549	-	-	6,549
	<u>656</u>	<u>36,549</u>	<u>(25,250)</u>	<u>-</u>	<u>11,955</u>
<b>Unrestricted Funds</b>	64,430	55,946	(81,384)	-	38,992
	<u>65,086</u>	<u>92,495</u>	<u>(106,634)</u>	<u>-</u>	<u>50,947</u>

The Legal Fund relates to donations received to fund legal expenses and disbursements.  
 Lloyds Bank Foundation was towards salaries in the year.  
 The Lempriere Pringle Trust is for the production costs of the new edition of 'Mythbusters'.  
 The British Red Cross Funding is for the Ariadne project.