

**JUSTICE FIRST LIMITED**  
**TRUSTEES' REPORT AND**  
**STATEMENT OF ACCOUNTS**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2018**

**REGISTERED CHARITY : 1116388**

**COMPANY NUMBER : 5762730**

**JUSTICE FIRST LIMITED  
REPORT OF THE TRUSTEES FOR  
THE YEAR ENDED 30<sup>TH</sup> APRIL 2018**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2018. 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	
Councillor Linda Hughes	Resigned 31 <sup>st</sup> May 2017
Mr. Bini Araia	
Mr F J Hutchinson	Appointed 31 <sup>st</sup> May 2017

***COMMUNICATIONS MANAGER***

Pete Widlinski (retired 31<sup>st</sup> March 2018)

***OFFICE MANAGER/CASE WORKER***

Solafa Eltom

***FUNDRAISING ASSISTANT***

Martin Booth (Appointed 1<sup>st</sup> August 2017)

***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

***SENIOR CASE WORKER***

Kath Sainsbury

***ADMINISTRATOR/ CASE WORKER***

Lucie Fleming

***BANKERS***

Unity Trust Bank plc	CAF Bank Ltd.
Nine Brindleyplace	25, Kings Hill Avenue
Birmingham	Kings Hill
B1 2HB	West Malling, Kent. ME19 4JQ

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**THE YEAR ENDED 30<sup>TH</sup> APRIL 2018**

**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**

Justice First continues with its vital and unique work supporting those seeking asylum within the Tees Valley. We have again been conscious of significant developments throughout the year. The first of these concerns the on-going funding of the organisation. 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. At the beginning of the financial year it became apparent that we needed to upgrade our fund raising strategy to access very necessary funding. In August, we appointed Martin Booth as fund raising assistant who has proved to be of great value. Martin brings experience and creativity to the role and has completed several successful bids for funding. Our fundraising campaign has also increased our individual regular donations and for the first time we have received financial support from 4 of our local authorities for which we are both very grateful and also encouraged. I also wish to express our sincere gratitude to members of the Franklin family and their partners who undertook a sponsored bicycle ride from Land's End to John O'Groats raising over £100,000 to be divided between five charities including Justice First. This was a truly remarkable achievement considering the oldest member of the family was 89!

We are also grateful to the Lloyds Foundation who in addition to their grant funding, also funded sessions with the Carol Meredith consultancy to advise us on governance, fund raising and strategic planning. This proved to be of considerable benefit to us, both in terms of fund raising and also in terms of the future development of Justice First.

People come to Justice First with a wide range of problems and requests. We continue to recognise the importance of providing a safe, welcoming environment that enables people to gain our trust, to tell their story and to access the advice and support that they need. We recognise that one of our main outcomes is the restoration of hope through the provision of a dignified and expert service that lifts people out of despair and ensures that they go through the asylum process without feeling degraded, frightened or hungry.

Over the past year our active caseload was 682 cases, of which 109 were new and 573 carried forward from previous years. 159 clients were assisted with fresh claims and 98 were assisted with submitting appeals.

**JUSTICE FIRST LIMITED**  
**REPORT OF THE TRUSTEES (continued)**  
**YEAR ENDED 30<sup>TH</sup> APRIL 2018**

202 clients were successfully referred to a solicitor as it was deemed they had significant merit in their case to attract legal aid. Once a fresh claim or appeal is lodged, the client is eligible for renewed support. Over 200 clients were assisted in other ways depending on their need. Some of their needs were very complex necessitating referral to a number of health and welfare related agencies.

As I mentioned in last year's report we contribute to the Ariadne project – a partnership with the Red Cross, Open Door, and the Methodist Asylum Project to provide effective and co-ordinated services to those seeking asylum from the time of their dispersal until the resolution of their case. This project is proving very successful and underpins our close working relationship with the organisations involved. We also continue to host Migrant Help staff for outreach at our offices

The current political situation and increasing media focus on issues of migration and asylum continues to have an effect on public perception. Our Communications Manager has expanded his work in delivering awareness sessions across a wide variety of groups. It is especially rewarding to experience the work with school students, both primary and secondary who have responded with concern, acceptance and welcome and often a wish to get involved in whatever way they can. Justice First has again been regularly consulted by researchers and journalists and invited to appear on radio and TV. Pete was their first 'port of call' concerning refugee and asylum issues. We are extremely grateful to him for his contribution to Justice First over the past 4 years and are very sad to see him retire.

Our staff team continue to work under very significant pressure 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 calibre. Our volunteers are also an integral part of our team and give of their time so willingly and consistently. On behalf of all the Trustees I wish to express our gratitude to them.

In an increasingly competitive environment, we are again encouraged by the support of a number of Foundations and Trusts: Lloyds Foundation, Lempriere Pringle 2015, the Holbeck Trust, Allen Lane, Hospital of God and the Jill Franklin Trust. We were also delighted to receive confirmation of a three year grant from the Henry Smith Charity which will commence in the next financial year.

I would also like to express my thanks to my colleagues on the Board of Directors. Each one makes a unique contribution to Justice First and gives of their time with commitment and generosity.

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 2018**

**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 2018 free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £35,517. 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 17<sup>th</sup> September 2018 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 2018 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  
17<sup>th</sup> September 2018

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 2018**

	Note	Unrestricted Funds £	Restricted Funds £	2018 Total Funds £	2017 Total Funds £
<b>INCOME</b>					
Fundraising & donations		23,702	-	23,702	19,780
Gift aid tax		1,318	-	1,318	1,406
<i>Income from charitable activities</i>					
Grants receivable	2	64,732	25,000	89,732	71,249
Bank interest		25	-	25	60
		<u>89,777</u>	<u>25,000</u>	<u>114,777</u>	<u>92,495</u>
<b>EXPENDITURE</b>					
Cost of raising funds	3	2,442	-	2,442	511
<i>Expenditure on charitable activities</i>					
Cost of main activity	3	79,417	28,925	108,342	96,463
Governance costs	3	10,224	-	10,224	9,660
		<u>92,083</u>	<u>28,925</u>	<u>121,008</u>	<u>106,634</u>
<b>Net expenditure and net movement in funds for the year</b>		(2,306)	(3,925)	(6,231)	(14,139)
Fund balances brought forward		<u>38,992</u>	<u>11,955</u>	<u>50,947</u>	<u>65,086</u>
<b>FUND BALANCES CARRIED FORWARD</b>	10	<u>36,686</u>	<u>8,030</u>	<u>44,716</u>	<u>50,947</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 2018**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	1,169	1,558
<b>CURRENT ASSETS</b>			
Debtors and prepayments	7	6,882	2,911
Cash at Bank and in Hand		39,085	48,395
		<u>45,967</u>	<u>51,306</u>
<b>CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<u>2,420</u>	<u>1,917</u>
<b>NET CURRENT ASSETS</b>		<u>43,547</u>	<u>49,389</u>
<b>NET ASSETS</b>		<u>44,716</u>	<u>50,947</u>
<b>UNRESTRICTED FUNDS</b>			
General Fund		36,686	38,992
<b>RESTRICTED FUNDS</b>		<u>8,030</u>	<u>11,955</u>
<b>TOTAL FUNDS</b>	9	<u>44,716</u>	<u>50,947</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 17<sup>th</sup> September 2018 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 2018

#### 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 2018

#### 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 2018

#### 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.
-----------------------	-----------------------

##### **(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 2018

#### 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 £	2018 Total £	2017 Total £
<b>Grants receivable</b>				
Lloyds Bank Foundation	-	25,000	25,000	25,000
Lempriere Pringle 2015	10,000	-	10,000	20,000
Holbeck Trust	8,000	-	8,000	8,000
British Red Cross	16,432	-	16,432	6,549
Allen Lane Foundation	5,000	-	5,000	5,000
A B Charitable Trust	-	-	-	5,000
Jill Franklin Trust	12,500	-	12,500	1,000
PCC funding	1,300	-	1,300	700
Hospital of God	1,500	-	1,500	-
Catalyst Stockton	5,000	-	5,000	-
Middlesbrough Council	5,000	-	5,000	-
Seedbed Community Grant	-	-	-	-
Samuel Storey	-	-	-	-
	64,732	25,000	89,732	71,249
	64,732	25,000	89,732	71,249

Of the £114,777 income in 2018 (2017: £92,495), £64,732 was unrestricted funds (2017: £55,946) and £25,000 was restricted funds (2017: £36,549).

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2018**

**3. TOTAL RESOURCES EXPENDED**

	<b>Cost of Raising Funds</b>	<b>Cost of Charitable Activities</b>	<b>Governance Costs</b>	<b>2018 Total</b>	<b>2017 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Directly Allocated Costs</b>					
Staff travel	-	26	-	26	195
Translation & interpreting costs	-	521	-	521	2,239
Insurance	-	2,174	-	2,174	1,392
Volunteer expenses	-	1,645	-	1,645	1,591
Telephones & internet	-	5,545	-	5,545	3,443
Postage, stationery & office costs	-	5,057	-	5,057	4,418
Sundries	-	131	-	131	909
Independent examiner's fee	-	-	769	769	1,140
Depreciation	-	389	-	389	519
Staff Training	-	297	-	297	191
Mythbusters	-	3,925	-	3,925	-
Fundraising	2,442	-	-	2,442	511
IT costs	-	3,136	-	3,136	3,486
Discretionary support	-	397	-	397	1,155
Legal Fund	-	-	-	-	250
<b>Support Costs allocated on the basis of usage</b>					
Salaries	-	75,153	8,350	83,503	74,010
Premises expenses	-	9,946	1,105	11,051	11,185
	-----	-----	-----	-----	-----
<b>TOTAL RESOURCES EXPENDED</b>	<b>2,442</b>	<b>108,342</b>	<b>10,224</b>	<b>121,008</b>	<b>106,634</b>
	=====	=====	=====	=====	=====

Of the £121,008 expenditure in 2018 (2017: £106,634), £92,083 was unrestricted funds (2017: £81,384) and £28,925 was restricted funds (2017: £25,250).

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

This is stated after charging:	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Depreciation	389	693
Trustees' expenses	-	-
Independent Examiner's Fee	769	720
Other accountancy costs	-	420
	-----	-----

**5. EMPLOYEE EMOLUMENTS**

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	79,453	71,304
Social Security costs	6,068	4,996
Employment Allowance	(3,039)	(3,000)
Pension costs	813	710
DBS checks	208	-
	-----	-----
	<b>83,503</b>	<b>74,010</b>
	=====	=====

The average number of employees during the year was 5. (2017: 4)

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2018**

**6. FIXED ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At 30 <sup>th</sup> April 2017	9,641
Additions	-
At 30 <sup>th</sup> April 2018	<u>9,641</u>
<b>DEPRECIATION</b>	
At 30 <sup>th</sup> April 2017	8,083
Charge for the period	389
At 30 <sup>th</sup> April 2018	<u>8,472</u>
<b>NET BOOK VALUE</b>	
At 30 <sup>th</sup> April 2018	<u>1,169</u>
At 30 <sup>th</sup> April 2017	<u>1,558</u>

There were no commitments to capital expenditure at 30th April 2018.

**7. DEBTORS**

	<b>2018 £</b>	<b>2017 £</b>
Prepayments and other debtors	<u>6,882</u>	<u>2,911</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Trade creditors	710	172
Accruals and other creditors	757	910
Social security and other taxes	953	835
	<u>2,420</u>	<u>1,917</u>

**JUSTICE FIRST LIMITED**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2018**

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

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>2018 Total Funds £</b>	<b>2017 Total Funds £</b>
Tangible Fixed Assets	1,169	-	1,169	1,558
Current Assets	37,937	8,030	45,967	51,306
Current Liabilities	(2,420)	-	(2,420)	(1,917)
	<u>36,686</u>	<u>8,030</u>	<u>44,716</u>	<u>50,947</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	406	-	-	-	406
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
Lempriere Pringle 2015	5,000	-	(3,925)	-	1,075
British Red Cross	6,549	-	-	-	6,549
	<u>11,955</u>	<u>25,000</u>	<u>(28,925)</u>	<u>-</u>	<u>8,030</u>
<b>Unrestricted Funds</b>	38,992	89,777	(92,083)	-	36,686
	<u>50,947</u>	<u>114,777</u>	<u>(121,008)</u>	<u>-</u>	<u>44,716</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 2015 is for the production costs of the new edition of 'Mythbusters'.  
 The British Red Cross Funding is for the Ariadne project.