JUSTICE

Report & Financial Statements for the Year Ended 31 March 2026

Company Number: 03216897

Charity Number: 1058580

Scottish Charity Number: SC43518

Contents

Legal & Administrative Information

Company Number	03216897
Country of incorporation	United Kingdom
Charity Number	1058580
Country of registration	England and Wales
Scottish Charity Number	SC43518 registered in Scotland
Registered office and Operational address	The Justice Hub 1 Paternoster Lane St. Paul's, London, EC4M 7BQ

Board members

Board members, who are also directors under company law and the charity trustees as defined by section 177 of the Charities Act 2011, who served during the year and up to the date of this report were as follows:

Key management personnel

Fiona Rutherford, Chief Executive
Stephanie Needleman, Legal Director
Jane Collier, Director of Development (until Feb 2026)
Tyrone Steele, Interim Director of Strategy, Impact & Development (from Jan 2026)
Josie Williams, Head of Governance & Operations (on maternity leave from Oct 25)
Damilola Dauda, Head of Governance & Operations (interim from Oct 25)
Jessica Kaplan, Head of Communications

Bankers	Lloyds Bank plc 222 Strand London, WC2R 1BB	CAF Bank Ltd PO Box 289 West Malling Kent, ME19 4TA
	Flagstone Group LTD Clareville House 26-27 Oxendon Street London SW1Y 4EL	
Investment managers	Rathbones Investment Management 30 Gresham Street London EC2V 7QN	
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane London EC1Y 0TG	

Trustees' Annual Report

The JUSTICE Board present their annual report and the audited financial statements for the year ended 31 March 2026. Legal and administrative information, set out on pages 1 and 2, forms part of this report. The financial statements comply with current statutory requirements, the memorandum, articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and activities

JUSTICE is a cross-party membership organisation committed to the rule of law and the fair administration of justice. Its purpose is to promote the sound development and administration of the law for the benefit of the public by:

a) Promoting education and conducting research into the law, including current and proposed practice and administration and reform of the law, as the JUSTICE Board thinks fit, and by publishing the useful results of such research;

b) Providing specialist legal advice in relation to the law and legal procedures particularly in cases where it is apprehended that a miscarriage of justice has taken place;

c) Providing legal representation for those who are unable to obtain legal representation from their own resources, particularly in cases where it is apprehended that a miscarriage of justice has taken place;

d) and for such other purposes for the benefit of the community as shall be exclusively charitable.

In the early 2000s, JUSTICE moved away from providing legal advice and representation. In part, this was the result of the establishment of the Criminal Cases Review Commission (CCRC), which took on much of JUSTICE's previous work on miscarriages of justice.

Because of this, though we continue to be involved in how miscarriages of justice are handled, we now focus the majority of our resources on purposes (a) and (d), in the following ways:

- **Leading research:** Our research highlights key problems within the UK justice system and proposes practical solutions.
- **Advising policymakers:** We use our research to advise policymakers and advocate for policy change.
- **Convening experts:** Our events, working parties, and roundtables bring together leading experts across a wide range of justice topics.
- **Building understanding:** We regularly undertake media work and run events setting out why a fair justice system matters and how it can be achieved.

Our 2024-2030 Strategy sets four strategic goals:

1. **Firmly establish the rule of law as a key feature of our democracy**.

This crucial element of our democracy has been eroded over the last decade. We aim to repair and strengthen it by: scrutinising new policies and legislation; holding government and parliament to account; increasing the public profile of the rule of law; and promoting equality at the heart of policymaking.

2. **Challenge discrimination and inequality.**

Inequalities and discrimination pervade our justice system. We aim to change this by: amplifying the insights of those with lived experience of these issues; holding the government and public bodies to account; and promoting equality and non-discrimination as core justice system attributes.

3. **Build a well-functioning, people-centred justice system with trustworthy and effective data management.**

The state of our justice system and the pace of technological change will make the next four years pivotal in reshaping the terrain. We will help to transform the system for the better by: scoping a JUSTICE data and policy initiative to develop cutting-edge justice data, research, and policy with people's needs at their heart; advising on trustworthy and effective justice system data-management; and shaping policies on the use of AI in the justice system.

4. **Increase public understanding of the importance of the justice system, its key challenges, and most promising solutions.**

The justice system is undervalued and poorly understood. We aim to increase the importance of justice system issues by: providing accessible, trustworthy content explaining these issues and making the case for system-wide improvements to interested members of the public.

Principal Activities and Achievements

Over 2025-2026, JUSTICE responded to a challenging environment for UK justice with expert research, strong strategic advocacy, and a growing presence in debates ranging from human rights to the use of AI in public services, jury reforms, and more.

Our year in numbers

45,000+ people recieving mental health care have stronger rights.[1]

10,000 people claiming benefits protected from DWP using physical force against them in investigations.[2]

1000+ people reached through our events.

80+ media appearances on justice topics.

27 legislative proposals to strengthen justice debated in Parliament.

34 reports, briefings & consultation responses on key justice issues.

Below we summarise our key activities and achievements as they fall under our four strategic goals.

1 Estimates extrapolated from available local council data suggest our work to extend the Human Rights Act to certain private mental health care recipients will affect at least 45,000-72,000 people.

2 Government figures suggest just over 10,000 people's cases per year would have fallen within the scope of proposed new powers for DWP officers to use force on benefits recipients suspected of fraud; JUSTICE work was instrumental in preventing this.

1. Firmly establish the rule of law as a key feature of our democracy

- Working with More in Common, we undertook in-depth public attitudes research on human rights, including polling and focus groups. We have started to share findings from this work across civil society and the legal sector and will continue to do so. We also authored a paper collecting examples of how the Human Rights Act and European Convention on Human Rights have helped victims; this will be released shortly, alongside some key poll findings.
- We launched a report on the rule of law to a packed event in the Houses of Parliament. *The Rule of Law: Building Resilience Through Culture & Practice* examines the UK's commitment to the rule of law from the perspectives of public life, lawmaking and, crucially, how individuals experience it. It sets out practical steps to strengthen adherence to this principle, focusing particularly on how to create a culture that is more rule of law cognisant.
- We published *Striking the Balance: Protest Rights and Public Order*, a report which found that the threshold for criminalising peaceful protest has been dramatically eroded, damaging vital rights and creating confusion for the public, police and courts. It proposes urgent fixes for these issues, and was featured in the Guardian and on LBC, helping the findings reach a wide, diverse audience. Based on this report, we gave evidence to the Independent Review of Public Order and Hate Crime Legislation.

Sammut's Law: Stronger rights for tens of thousands of private mental health patients

JUSTICE was instrumental in ensuring certain private mental health care providers respect the rights of people in their care, strengthening protections for tens of thousands of people.

This work arose in response to the tragic death of Paul Sammut in a private care home, funded by the NHS and local authority. Paul suffered from schizophrenia and died following serious complications linked to his antipsychotic medication – a well-known safety issue his carers should have been looking out for.

When Paul's family brought a human rights claim against the care provider for breach of his right to life, inhuman and degrading treatment, and unlawful deprivation of liberty, the judge ruled that private providers could not be held accountable under the Human Rights Act (even though the care was publicly funded).

We worked closely with the lawyers who represented Mr Sammut's family, academics, Parliamentarians, and other charities to raise this important issue. We briefed in support of a successful amendment to the Mental Health Bill to close this loophole. As a result, tens of thousands of people being treated or cared for in private mental health services, like Mr Sammut, now have the certainty of direct protection under the Human Rights Act.

> *"JUSTICE worked incredibly hard with additional briefings and played an essential role in raising awareness of the issue amongst the human rights community in Parliament and elsewhere."*
>
> \- Dr Lucy Series, Associate Professor in Social Care Law & Policy, University of Bristol

We also launched a collaboration with the London School of Economics to run a Public Protest Policy Clinic, where students carry out research to support our work.

2. Challenge discrimination and inequality

Limiting the use of Drill Music as Criminal Evidence

JUSTICE has been working with the Art Not Evidence coalition to limit the use of drill music as evidence in criminal trials, since this practice brings racial stereotyping into important court decisions. We successfully advocated to get the issue its first Parliamentary debate and briefed Parliamentarians ahead of this.

We presented this issue to the Crown Prosecution Service's disproportionality advisory group and helped shape the Metropolitan Police Service's new national blueprint for expert evidence in this area.

JUSTICE also intervened in a Criminal Case Review Commission case review on this issue. The CCRC referred the case to the Court of Appeal and the CCRC Chair echoed our submissions to raise concerns about the role of racial stereotyping in cases involving alleged gang membership.

JUSTICE co-hosted an event on youth workers' role in safeguarding young people involved in music making, attended by musicians, youth workers, and senior policy makers, including representative from the CPS and the Violence Reduction Unit.

> *"[The workshop was] a valuable example of cross sector collaboration and a timely reminder of the importance of understanding context and lived experience alongside policy and practice."*
>
> - CPS representative & workshop attendee

Ours and others' work on this issue has led to its discussion in the Guardian, Spectator, Radio 5Live and the music press, and by musicians Billy Brag and Giggs.

- We released part two of our research on remand decision making in the Magistrates Courts, which sets out a blueprint for improving remand decision-making, reversing the over-use of pre-trial detention, increasing diversity, and improving fairness.

- Several of our recommendations to strengthen safeguards around child strip searches are now reflected in the Government's draft changes to the PACE Codes (statutory codes of practice governing police powers).

Protecting thousands of benefits claimants from inappropriate use of force

JUSTICE successfully secured an amendment to the Public Authorities (Fraud, Error & Recovery) Bill to stop Department for Work and Pensions ('DWP') officers getting powers to use physical force against people during fraud investigations. This was particularly concerning since benefits recipients are disproportionately disabled and a recent Parliamentary committee found DWP safeguarding of vulnerable people to be deficient.

> *"[T]he prospect of DWP officers having such use of force powers was absolutely devastating to disabled people who have already experienced cruelty from DWP staff. That forms and words could become physical violence sanctioned by the State was a nightmarish scenario."*
>
> - Rick Burgess, Greater Manchester Coalition for Disabled Persons

Following briefing and engagement by JUSTICE, the Bill was changed to only allow DWP officers limited use of force on property, not people, protecting around 10,000 people per year who are subject to DWP investigations.

> *"JUSTICE's work was invaluable… and greatly assisted myself and colleagues in the Lords to hold the Government to account. Our success at Third reading - removing the power for the DWP to use force on people - was in huge part attributable to their dedication in raising the issue (when no one else was) and supporting us with research, draft amendments and briefings. The result is a Bill which better protects rights and keeps state power in check."*
>
> - Lord Vaux of Harrowden (Crossbench Peer)

- Launched in the House of Commons to a room full of Parliamentarians, legal figures, and survivors of the Home Office's Windrush Scandal, our *People Need Legal Help* report showed that Windrush Compensation Scheme claimants who cannot access legal advice receive far less compensation. Covered widely by the media, this work put the need for funded legal advice firmly on the Windrush Commissioner's Agenda and helped make free legal advice a priority ask for many organisations. Other scheme changes we have long advocated for have now been adopted by the Home Office, including better compensation for pension and employment losses – adjustments likely to change survivors' lives for the better.
- Through a joint letter to the Deputy Prime Minister on courts' power to remand people in custody for their own protection, and follow-up engagement, we secured a government commitment to form a cross-departmental working group to reduce this practice.

3. Build people-centred justice with trustworthy data management

- We have established ourselves as a trusted voice on police use of AI, giving oversight to the Home Office's public attitudes research on this and advising on UKRI research into the use of AI in criminal justice by world-leading academics. Our December report, *AI in Policing: International lessons and domestic solutions,* was praised by the National Police Chiefs' Council AI lead as a "clear, practical roadmap... bringing together complex evidence and perspectives into actionable proposals." Its core recommendation – to create a new central policing body for trustworthy AI innovation - has since been incorporated into the Home Office's Police Reform White Paper. We have been included in an invite-only workshop to shape the new body.

Scrapping short prison sentences to build safer communities

JUSTICE has long advocated to reduce the practice of sending people to prison on sentences of under a year where safer and more proportionate alternatives in the community are available, since the evidence shows that it fuels reoffending at enormous public cost.

This advocacy bore fruit in 2025. Following sustained Parliamentary and media work explaining the issues with short sentences, we engaged closely with former Justice Secretary David Gauke during his Independent Sentencing Review. This included coordinating and facilitating two expert roundtables with Gauke and the Independent Review secretariat on reducing reoffending and the use of technology. We were referenced multiple times in Gauke's report, which endorsed many of our arguments and recommendations. In turn, his findings were instrumental in shaping the Government's decision to limit short prison sentences via the Sentencing Act 2026.

Government statistics suggest this change will affect over 6,000 people who would otherwise have received a short sentence, often along with very little rehabilitation support.

- We launched our report *'The Probation Service: A Fresh Start'*. With thousands more people to be supervised in the community as short prison sentences are curtailed, it calls for probation staff shortages to be addressed, and community supervision strengthened.

4. Increase public understanding of the justice system

- Our new website went live in September, which has much improved user experiences and our ability to share information about our work.
- We continued to build our media profile, securing JUSTICE's first national TV appearances and record numbers of national radio appearances and mentions.
- Our 2025 Annual Conference brought together over 150 people to discuss the 25th anniversary of the Human Rights Act. Speakers included the Shadow Attorney General, Lord Briggs (Justice of the UK Supreme Court), and others.

- We launched a podcast series based on our *Law for Lawmakers* guide to educate Parliamentarians, their staff and the wider public on the rule of law and key legal concepts, from legislative scrutiny to advocating for constituents. We have completed our update of the *Law for Scottish Lawmakers* guide, which the Lord President and Advocate General for Scotland have indicated they wish to endorse.

Shaping the debate to protect jury trials

In response to controversial government proposals to severely reduce the use of juries in criminal trials, JUSTICE has regularly briefed Parliamentarians and made regular interventions in the media highlighting both the vital role of juries alongside evidence-based arguments for alternative policies which would address the criminal courts backlog. Interviewed by BBC One's Sunday Morning Live, ITV News, Radio 4's Moral Maze and Woman's Hour, and on over 30 other occasions, we explained why jury trials are key to a fair, trusted justice system. We have worked closely with other members of civil society and the legal profession to make the case, including before MPs at a Parliamentary briefing alongside the Bar Council and the charity Rights of Women.

Our Chief Executive gave evidence to Parliament on this, and a clip of this evidence has been watched over 5,000 times. JUSTICE work on the issue has since been referenced over 15 times in Parliamentary debates.

We signed a letter to the Justice Secretary with over 30 violence against women and girls charities on the importance of juries from this sector's perspective, which was covered by the Guardian, the Independent, LBC, and others. This letter was heavily referenced in subsequent debates on the issue in Parliament and beyond, significantly shifting public and parliamentary narratives on victims' views of the proposals.

- We are taking part in a documentary on anti-social behaviour orders to highlight the considerable negative impact these have on both victims and offenders.

Future Plans 2026-2027

Our 2026-2027 work will continue to focus on our four strategic goals listed above and will include the following key pieces of work:

1. Firmly establish the rule of law as a key feature of our democracy

- We will continue our work on protecting our human rights framework, by presenting the findings of our More in Common research to politicians and interested stakeholders across the country and continuing our ECHR paper series, covering victims, health and social care and security/the national interest.
- We will continue our Parliamentary advocacy, publishing briefings, giving evidence to Bill committees, and holding in person briefings for MPs and Peers.
- We will start a large programme of work to engage and empower young people to be curious and knowledgeable about their rights and the rule of law in order to embed these principles into the citizens of the future.

2. Challenge discrimination and inequality

- We will continue to advocate for free legal advice for Windrush Compensation Scheme claimants and will publish a report comparing different government compensation schemes.
- We will apply to intervene in a case referred by the Criminal Cases Review Commission back to the Court of Appeal, where drill music was used as evidence in a criminal trial (referred to on p.7 above) to highlight problems with this practice. We will continue to work with the University of Oxford and community organisation United Borders to produce training for legal professionals on the use of music as criminal evidence.
- We will develop a new project examining community-based criminal justice responses to offending.

3. Build people-centred justice with trustworthy data management

- Our multi-year project on AI in the justice system will continue, with one report on criminal disclosure and one on unmet legal need.
- We will deliver a report to the Nuffield Foundation on justice system governance.
- We continue to advocate against curtailing jury trials and for real solutions to fix the criminal court backlog.
- We will continue to build *JUSTICE North* to help ensure voices from the region are better represented in shaping justice system policy. We will launch a report on devolution in April, titled Closer to Home: Principles for a Justice System Shaped by Communities, complete scoping research on its next report, and work to grow JUSTICE's Northern membership and stakeholder network.

4. Increase public understanding of the justice system

- We plan to start a free quarterly Young JUSTICE newsletter aimed at 18–21-year-olds, to better engage with this cohort and boost their understanding of justice issues.
- We have at least 13 JUSTICE events planned for 26/27 to boost engagement, education and fundraising, and our staff will contribute to many more external events.
- We will complete the first series of our *Law for Lawmakers* podcast and scope the possibility of a *Scottish Law for Lawmakers* podcast to follow from the launch of our forthcoming *Scottish Law for Lawmakers Guide in Holyrood in the Autumn*.
- We have applied for funding for a major project on the rule of law and young people, to explore out-of-school legal education, public legal education accreditation, and more.

We also plan to commission a targeted piece of consultancy work to advise JUSTICE on how best to meaningfully incorporate and reflect lived experience in all our work to enhance our ability to be a strategic and procedural system expert.

How our activities deliver public benefit

The Board referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities, including the guidance 'public benefit: running a charity (PB2)'.

The general public benefit from JUSTICE advocated changes to policy and practice that create a fairer UK justice system within everyone's reach. Because we take a 'system-change' approach, our work prevents some harms from occurring in the first place, such as our work preventing Department for Work and Pensions ('DWP') officers from gaining powers to use force against benefits recipients, or crimes that may not occur because fewer people are set on a path of reoffending via a short prison stay.

Where harm has already occurred, we aim to correct systems that enable this harm, such as with our work to ensure private mental health care providers respect the human rights of those in their care.

These three pieces of work alone – on DWP powers, private mental health care rights, and short prison stays – are estimated to have affected over 61,000 people.[3] More widely, we all collectively benefit from the strong rule of law and rights protections JUSTICE works to foster, since they underpin our democracy and economy.

Our system-change approach also benefits all those more directly involved in the justice system, including lawyers, judges, law students and policymakers interested in the development and protection of the rule of law and human rights.

The Board considers JUSTICE's activities of public benefit in at least the following ways:

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[3] In addition to the 55,000+ people estimated to be affected by the DWP powers and mental health care rights (see footnotes 1 & 2, p.5), government figures suggest changes to prison sentencing rules will affect around 6,000 people.

- Drawing on both internal and external expertise, including the senior judiciary, government and politicians across the political spectrum, we undertake independent research and analysis to assist in formulating relevant law, policy, and practice.
- We disseminate justice research and information to the general public and JUSTICE members and supporters – including judges, barristers, solicitors, chartered legal executives, students, advisers to governments and corporations and non-governmental organisations, who are then better equipped to advise public and private bodies about justice issues.
- We influence and persuade key decision-makers across the UK, including the UK Government and the Governments of Wales, Northern Ireland and Scotland to take on board our research and recommendations to make practical and pragmatic changes to systems, processes and law.
- As part of this advocacy work, we provide conferences, lectures, events, and media interventions on justice issues to inform the public. While a small fraction of JUSTICE's events are available only to members, most are available and promoted to the public free of charge (where possible).
- This advocacy can have significant benefit for people across the UK – both those with lived experience of the justice system and those who do not need to interact with the system because of this work.

The benefit of our work is demonstrated through:

- The adoption of our recommendations by government, such as our recommendations on the Windrush Compensation Scheme and police use of strip searches; the referencing of our contributions to government consultations, such as with our contributions to the Sentencing Review.
- The adoption by parliamentarians of our suggested amendments to legislation, such as with our work on the DWP's use of force.
- The acceptance of our arguments in third-party interventions in court judgments, which can strengthen legal protection for all of us, as with the CCRC's acceptance of our arguments on the use of drill music in criminal trials.
- The acceptance of our evidence and arguments in public discourse on justice issues, such as our work illustrating the complex views of victims in debates about jury trials.

Financial review

For the year ended 31 March 2026, JUSTICE received income of £1,223,011 and incurred expenditure of £1,751,223. This resulted in a deficit of £528,212 before a net gain on investments. The investments are held within our endowment fund and had net gains of £82,122. £166,021 of the deficit related to the unrestricted fund, and £175,937 to the restricted fund. The remainder of the deficit related to the expendable endowment, which is used to cover office related costs and totalled £186,254.

JUSTICE is reliant on a small number of senior, experienced staff to deliver income, who were absent in the last third of the year largely due to sickness. During this crucial time in the fundraising calendar, we did not have the staff available to fully execute the fundraising plan. Management took action to recover the situation but was unable to find the replacement income before the year end.

Following due scrutiny, management and the Board deemed these circumstances as exceptional and made a one-off transfer of £257,490 from our endowment fund to maintain reserves within our policy levels.

The Board have approved a small deficit budget for the upcoming year and recruited an experienced fundraiser to be our new Director of Development to help deliver this.

At 31st March 2026, JUSTICE carried forward £611,637 in unrestricted, £21,191 in restricted, and £1,672,677 in endowment reserves.

Income

This was the first year of delivery of our 2025–2030 fundraising strategy[4], which focuses on diversifying income streams, strengthening philanthropic fundraising, and reducing reliance on our endowment over time. The year therefore combined continued delivery of established income streams with investment in new approaches and infrastructure to support longer-term growth.

Income received in 2025-26 decreased 26% to £1,223,011 (£1,663,920 in 2024-25). Donations were down on the prior year £655,295 (£711,026: 2024-25), and below budget. Income from Trusts and Foundations decreased by 48% to £274,568 (2024-25: £524,984), due to the fact that this has become an increasingly competitive and challenging source of income. There were delays in receiving income in the first half of the year, which were compounded by the staffing issues which the Development team faced in the last third of the financial year. In addition, some funding was pledged for in year expenditure but received after the year end.

In line with our fundraising strategy, we have been rebalancing our income mix away from a heavy reliance on Trusts and Foundations towards a more diversified model, including Philanthropy giving, corporate support, legacy funding and giving groups such as JUSTICE60. This reflects both increased competition for grant funding and the strategic importance of building more resilient, flexible sources of unrestricted income.

[4] This supports but is distinct from our 2024–2030 organisational strategy.

The JUSTICE60 continues to be a central pillar of our mid-level and major donor strategy, providing a platform for sustained engagement, stewardship, and peer-to-peer advocacy. This income stream remained strong in 2025-26 increasing 8% to £390,518 (2024-25: £360,270). The launch of NextGenJ60 in March extends this model to early- and mid-career supporters, reflecting our strategic objective to build a long-term pipeline of future major donors and embed a culture of philanthropy across our community.

We took part in the December Big Give Campaign for the first time, bringing in £28,000 on top of £10,000 match funding (total £38,000). Our participation in the Big Give campaign marked an important step in developing our digital fundraising and regular giving capabilities. This aligns with our strategy to segment and grow our base of donors through targeted campaigns and improved data use. A significant donation, of £83k which is usually secured in the final month of the year has been awarded and paid in the first month of 2026-27 – an encouraging sign that it is worth piloting new ways of raising income and ensuring we continue to explore and innovate new revenue streams.

Membership income remained steady at £139,852 (2024-25: £137,068), supported by the further capacity provided by the communications officer who started in December 2025. Membership remains an important entry point into our wider supporter journey, supporting both engagement and future giving. Increased communications capacity has enabled more consistent engagement with members and will support future growth across multiple income streams.

Investment income fell to £59,112 (2024-25: £81,738), as a result of moving the endowment into a portfolio with a balanced investment objective of both capital growth and income generation. Unrealised gains on investments are £82,122 compared to losses of £6,494 in 2024-25.

While 2025–26 was a challenging year for fundraising, our current and future income streams give confidence for sustainable growth. Whereas income fell short of expectations due to a combination of external pressures and internal capacity constraints, we saw encouraging progress in areas aligned with our long-term strategy, particularly philanthropic giving. With a strengthened team, improved systems, and a clear strategic focus, we are well positioned to stabilise income in 2026–27 and return to a positive trajectory in line with recent years.

Trading activities

Income from trading activities increased by 79% to £14,117 (2024-25; £7,899) due to an increase in rental income.

Expenditure

Total expenditure in 2025-26 showed an increase of 15% to £1,751,223 (2024-25: £1,527,808). This has been our first full year working in our own space - The Justice Hub – within the International Disputes Resolution Centre. It has also been our first full year of paying rent for this space, which is reflected in this increase. Despite the exceptional circumstances affecting fundraising this year, the plan to reduce our reliance on the endowment fund to only £25,000 of the overall office-related costs by 2032 remains in place. In addition, we have recruited one new permanent role (Communications Officer) and two new temporary roles (Criminal

Justice Fellow and Senior Justice Fellow), the cost for these roles has been partially covered by restricted donations, with the balance coming from our core funding.

Salaries were increased by 3% in April 2025 as part of the Board's review of salaries (more on this below). We also commissioned an organisation to carry out research on our behalf to support our human rights work and commissioned an international policy expert to support the planning and delivery of a rule of law event in June 2026 with delegates from across the world.

Staff costs: Staff costs account for 72% of the total costs of the organisation and have increased by 3% from 2024-25 (excluding consultancy costs). In addition to our permanent roles, we also employed 8 interns/fellows funded or part funded by Linklaters, and another donor. During the year the total average full-time equivalent headcount increased to 19.9 (2024-25: 17.8), and the employed number to 21.6 (2024-25: 19.5). Further details of staff costs and staffing levels can be found in notes 6 & 7 to the accounts and the staffing and volunteers section of this report.

Costs of generating funds: The cost of generating funds which makes up 26% (2024-25: 25%) of our overall expenditure, has increased this year from £326,381 (in 2024-25) to £455,012. This increase relates to the expansion of the team to increase our fundraising capabilities in the medium to longer term so we are in a better position to deliver our strategy. The staff time attributable to the fundraising function has increased from 20% to 23%, more details can be found in note 1 (j) of the accounts.

Expenditure in the endowment fund relates to premises costs and professional costs (investment managers' fees).

Investments

The value of listed investments increased to £1,672,677 (2024-25: £1,549,699) due to an increase in their market value.

JUSTICE receives quarterly investment reports from Rathbones, the investment managers, which are reviewed on behalf of the Board by the Finance, Risk & Audit Committee.

The Endowment Fund: Following an appeal in the 1990's the endowment fund was created and a freehold office property purchased in Carter Lane. In 2022 JUSTICE sold the property and subsequently invested the net proceeds in financial assets which are now being managed on our behalf by Rathbones, an investment management company. It is an expendable endowment and therefore income generated from the capital is used to meet general expenditure needs and is thus treated as unrestricted income. The capital is restricted to the terms of the endowment[5] and the Board's policy is to use this capital for office-related expenditure (we have 10 hot desks) and, in exceptional circumstances, to support the operational costs of the charity.

[5] The funds were raised by JUSTICE's predecessor, Justice Educational and Research Trust (JERT) whose purposes were 'The promotion of studies in the principals of the rule of law and of cognate educational subjects in or towards the promotion of education and dissemination of knowledge in such principles and objects'. Based on legal advice, the Board is treating the funds as an expendable endowment.

Short-term deposits within the endowment fund fell from £484,600 to £nil; principally due to transfers of capital from the Endowment Fund to the Unrestricted Fund to cover premises costs and the exceptional income deficit in the current year.

The assets in the endowment fund are invested according to our investment policy, the objectives of which are outlined below:

- Seeking to produce the best financial return within an acceptable level of risk;
- Sufficient liquid funds are held to provide JUSTICE with a source of cash, accessible at all times, which when taken with charitable income will permit us to meet our operating expenses for a period of at least 12 months;
- A proportion of assets should be invested for the medium term, defined as 2-5 yrs to generate a return which is at least the level of inflation;
- Longer term investments (i.e. 5yrs plus) should be invested to generate an inflation plus margin per annum, after investment expenses;
- When combining investment allocation for the longer-term investments and medium term funds these should be sufficient to allow the charity to make a real return or at least mitigate the worst effects of inflation over the longer term; and
- Creating sufficient income and capital appreciation to enable the charity to carry out its purposes.

Current Assets

At year end the total of short-term deposits and cash at bank was £666,197, of which £654,006 was held in the unrestricted fund. With sufficient cash available and the development team staffing shortages outlined above now resolved JUSTICE is on track to deliver a broadly balanced budget in 2026-27, and our financial plan in support of the JUSTICE 2024-2030 strategy.

Risk Management

JUSTICE's risk management strategy includes a strategic risk register detailing external risks to JUSTICE identified as important but outside of our control, with their effects mitigated through response plans and management actions. Two particularly salient categories of strategic risks detailed in this register are:

External influences**:** For example, a decline in funding and donations due to external influences such as economic downturns. We manage this risk through a diverse funding base, a regular review of our reserves policy, and the development of longer-term plans on sustainable organisational growth, among other measures.

Data breach**:** For example, through a cyber-attack, server failure, or human error. This risk is mitigated through strong IT systems, firewall and antivirus software, operating systems regularly updated with security patches, clear data protection and breach policies, and secure cloud hosting for our database, amongst other measures. We also complete an annual self-assessment for the Cyber Essentials Basic certificate and review our policies and activities and aim to renew the Cyber Essentials Plus certificate when we meet the full requirements of the independent audit and test of our network, policies and procedures.

Risks associated with our operations and projects continue to be managed through our operational risk register. These risks are overseen by the relevant staff members, the Finance, Risk & Audit Committee, and the Board. Our Finance, Risk & Audit Committee review the assurance frameworks developed by management to test that internal controls are working properly and provide regular updates to the Board on the outcome of these.

Management and the Board have continued to embed a more proactive approach to risk to improve our decision-making and performance, using a risk management framework based on an understanding of our thematic risks and our risk appetite. This incorporates our existing risk registers and provides a more holistic and meaningful approach to risk assessment. We are moving towards our aim to be a 'risk-enabled' organisation and continue to monitor our progress in this regard.

Reserves policy

The Board recognises that JUSTICE needs a reserves level that will enable it to continue to attract the highest level of legal expertise to meet its long-term commitments to supporters and beneficiaries.

Each year the Board reviews the reserves policy, taking into consideration any major risks. Following the sale of our Carter Lane freehold premises in 2022, there was a significant increase in the value of financial assets held in the endowment fund, which are now being applied to fund our ongoing leasehold premises costs. Following our move into The Justice Hub last year, which gave more clarity over these costs, the Board revised our reserves policy down from six months to three. Our current policy is therefore that unrestricted reserves, are equivalent to at least three months' of running costs (c£520,000 based on our 2026-27 budget).

At the close of 31 March 2026, JUSTICE had £598,129 (2025: £520,168) in unrestricted reserves. JUSTICE's unrestricted reserve funds are held in a mix of cash at bank and short-term deposit accounts.

JUSTICE's Board will continue to review its reserves policy and will keep its investment and the cash management policy under regular review.

Going concern

The Board are not aware of any material uncertainties that would affect the going concern basis for the preparation of the financial statements. The last financial year has been challenging for JUSTICE. The circumstances are deemed exceptional and led to the Board approving a transfer of funds from the endowment to unrestricted funds. The Finance, Risk & Audit Committee and Board have approved the 2026-27 budget which includes our overall fundraising goals and is broadly a balanced budget. The Board have asked the Chief Executive to report on further focused efforts on fundraising in the first quarter of the year. Throughout the year, we will be focusing efforts to improve awareness and impact of our work in support of our fundraising targets.

Structure, governance and management

Staffing and volunteers

Our permanent staff complement at the end of March 2026 was 18, with 16 full-time and 2 part-time employees; this full-time equivalent (Note 7) is 19.9 when we include staff who have left within the year and our Legal Interns. We are proud to pay all our three-month interns the London Living Wage and to be a registered London Living Wage Employer. All our six-month fellows are recruited on our salary scale to reflect the impact of inflation.

The volume of work detailed above would not be possible without all those who volunteered their services to JUSTICE. We extend thanks to the many eminent lawyers, judges, academics, NGOs, Parliamentarians, officials, politicians and people with lived experience who have contributed to our reports, conferences, and seminars, and helped us raise the profile of JUSTICE's purpose and work over the last year.

Governance

The organisation is a charitable company limited by guarantee, incorporated on 26 June 1996 and registered as a charity on 10 October 1996.

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. At our AGM in 2025, we amended our memorandum of association and regulations to modernise and make JUSTICE's Board recruitment and appointment processes as fair and open as possible in keeping with JUSTICE's overall values. This followed an external governance review undertaken by the Board, which concluded in July 2025.

JUSTICE Council: The JUSTICE Council is an advisory body to the Board and is asked to:

- evaluate JUSTICE's work and provide suggestions for its future direction;
- advise on JUSTICE policy with respect to challenging issues of the day;
- assist JUSTICE staff by providing contacts for, e.g. policy work and fundraising; and
- be part of a network of support for JUSTICE and its staff.

Council members are Individual members either appointed by an ordinary resolution of the Voting Members following a nomination from the Board; or Individual Members co-opted by the Board.

JUSTICE Board: JUSTICE Board Members are appointed by the Board and are Directors of the Charity for the purposes of the Companies Act and the charity trustees as defined by section 177 of the Charities Act and are referred to as Board members throughout this report. All Board Members give their time voluntarily and receive no benefits from the charity. Present Board Members and any previous Board Members for this financial year are listed on page 1 of this report.

The JUSTICE Board is responsible for the overall governance of JUSTICE. Board members meet at least four times per year to consider overall strategy, operational performance, and the charity's financial situation.

JUSTICE is managed on a daily basis by the Senior Management Team, comprised of Stephanie Needleman, Legal Director; Jane Collier, Director of Development (until Feb 2026); Tyrone Steele, Interim Director of

Strategy, Impact and Development (from January 2026); Josie Williams, Head of Operations (on parental leave from Oct 25); Damilola Dauda, Head of Operations (interim from Oct 25); Jessica Kaplan, Head of Communications; and headed up by the Chief Executive, Fiona Rutherford.

Board members can only serve for two three-year terms and the Chair for one four-year term. All new Board Members are inducted by the JUSTICE Chief Executive and provided with an induction pack which includes the Charity Commission guidance on the responsibilities of Trustees, the Charity Governance Code and copies of JUSTICE's Articles of Association, Regulations, latest strategy, annual review, accounts and organisational structure. All Board Members are encouraged to attend training sessions offered by our Auditor on the roles and responsibilities of Trustees.

Finance, Risk & Audit Committee: JUSTICE's Finance, Risk & Audit Committee was established following a recommendation from the governance review and effectively absorbs elements of the Terms of Reference of the former Finance Committee and Remuneration Committee. It has a minimum of four and maximum of six members. At least three members must be Board Members, and a maximum of two additional members may be co-opted from outside the Board. 2025-26 members were: Nick Benson (Treasurer), Ruth Crawford, Alastair Livesey, Sara Mansoori and Mark Mullins. The Finance, Risk & Audit Committee reviews the financial performance and risk management for JUSTICE. It met four times in 2025-26.

People Committee: JUSTICE's People Committee was established following recommendation from the governance review and has a minimum of four and a maximum of 6 members. At least three members must be Board Members, and one other member may be co-opted from outside the Board. 2025-26 members were: Charles Wynn-Evans (People Committee Chair), I. Stephanie Boyce, Maryann McMahon, Alison Saunders and Christian Weaver (to 31 March 2026). The People Committee reviews decisions concerning renumeration of employees, recruitment and succession of the Chief Executive and Board members and matters relating to the employment of the staff of JUSTICE. It met twice in 2025-26.

Data Committee: JUSTICE's Data Committee is an ad hoc committee meeting as and when needed to review specific issues relating to the safe and secure handling of data with due regard to privacy legislation. In 2025-26, the Committee did not meet.

Remuneration policy for key management personnel

JUSTICE is committed to ensuring a proper balance between: (i) paying our staff and others who work for us fairly to attract and retain the best people for the job, and (ii) careful management of our charity funds. In so doing, we ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries.

JUSTICE's People Committee is a Committee of the Board of trustees and reports directly to the Board. This committee formally considers remuneration matters annually, usually ahead of the Finance, Risk & Audit Committee's February/March meeting. Remuneration matters may also be considered at other meetings if ad hoc issues arise during the year.

The committee recommends any annual cost-of-living increases, ensures pay is set at an appropriate level, and ensures there are adequate processes in place for reviewing the work of the Chief Executive and other members of the Senior Management Team.

The People Committee does not have fully delegated authority in these matters, and any recommendations or decisions must be ratified by the Board prior to implementation.

Statement of responsibilities of Board Members

JUSTICE Board Members (who are also directors of JUSTICE for the purposes of company law and the charity trustees as defined by section 177 of the Charities Act 2011) are responsible for preparing the Trustees' annual 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 Board 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 that period. In preparing these financial statements, the Board 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Board Members are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the Board are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Board has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Board are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 2026 was 1,335 (2025: 1,452). The Board are members of the charity, but this entitles them only to voting rights. The Board have no beneficial interest in the charity.

Auditor:

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' annual report has been approved by the Board on 16 July 2026 and signed on their behalf by

Nick Benson

Nick Benson

Board Member and Treasurer

Independent auditor's report to the members and trustees of JUSTICE

Opinion

We have audited the financial statements of JUSTICE (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on JUSTICE's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Coyle (Senior statutory auditor)

Date: 28 July 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor, 110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2026

	Note	Endowment Fund £	Restricted Funds £	Unrestricted Funds £	**2026 Total £**	Endowment Fund £	Restricted Funds £	Unrestricted Funds £	2025 Total £
Income from:									
Donations and legacies	2	–	43,193	612,102	**655,295**	–	45,899	665,127	711,026
Charitable activities									
Research and education	3	–	134,068	220,567	**354,635**	–	284,650	441,539	726,189
Membership	3	–	–	139,852	**139,852**	–	–	137,068	137,068
Other trading activities									
Fundraising		–	–	1,500	**1,500**	–	–	5,990	5,990
Rental income		–	–	12,617	**12,617**	–	–	1,909	1,909
Investments		–	–	59,112	**59,112**	–	–	81,738	81,738
Total income		–	177,261	1,045,750	**1,223,011**	–	330,549	1,333,371	1,663,920
Expenditure on:									
Raising funds		48,757	–	406,255	**455,012**	20,189	–	306,192	326,381
Charitable activities									
Research and education		130,815	353,198	754,599	**1,238,612**	62,421	188,999	896,967	1,148,387
Membership		6,682	–	50,917	**57,599**	3,385	–	49,656	53,041
Total expenditure	4a	186,254	353,198	1,211,771	**1,751,223**	85,995	188,999	1,252,815	1,527,809
Net (expenditure) / income before investments		(186,254)	(175,937)	(166,021)	**(528,212)**	(85,995)	141,550	80,556	136,111
Net gain / (loss) on investments	11	82,122	–	–	**82,122**	(6,494)	–	–	(6,494)
Net (expenditure) / income		(104,132)	(175,937)	(166,021)	**(446,090)**	(92,489)	141,550	80,556	129,617
Transfers between funds	14	(257,490)	–	257,490	**–**	–	–	–	–
Net movement in funds		(361,622)	(175,937)	91,469	**(446,090)**	(92,489)	141,550	80,556	129,617
Reconciliation of funds:									
Total funds brought forward		2,034,299	197,128	520,168	**2,751,595**	2,126,788	55,578	439,612	2,621,978
Total funds carried forward		1,672,677	21,191	611,637	**2,305,505**	2,034,299	197,128	520,168	2,751,595

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Balance sheet

Company no. 3216897

As at 31 March 2026

	Note	Endowment £	Restricted £	Unrestricted £	2026 £	Endowment £	Restricted £	Unrestricted £	2025 £
Fixed assets:									
Tangible assets	10	–	–	13,508	**13,508**	–	–	–	–
Investments	11	1,672,677	–	–	**1,672,677**	1,549,699	–	–	1,549,699
		1,672,677	–	13,508	**1,686,185**	1,549,699	–	–	1,549,699
Current assets:									
Debtors	12	–	–	118,558	**118,558**	–	55,709	130,576	186,285
Short term deposits		–	–	367,668	**367,668**	484,600	–	310,856	795,456
Cash at bank and in hand		–	21,191	277,338	**298,529**	–	141,419	192,120	333,539
		–	21,191	763,564	**784,755**	484,600	197,128	633,552	1,315,280
Liabilities:									
Creditors: amounts falling due within one year	13	–	–	165,435	**165,435**	–	–	113,384	113,384
Net current assets		–	21,191	598,129	**619,320**	484,600	197,128	520,168	1,201,896
Total net assets		1,672,677	21,191	611,637	**2,305,505**	2,034,299	197,128	520,168	2,751,595
The funds of the charity:	15a								
Endowment fund		1,672,677	–	–	**1,672,677**	2,034,299	–	–	2,034,299
Restricted funds		–	21,191	–	**21,191**	–	197,128	–	197,128
Unrestricted funds									
General funds		–	–	611,637	**611,637**	–	–	520,168	520,168
Total charity funds		1,672,677	21,191	611,637	**2,305,505**	2,034,299	197,128	520,168	2,751,595

Approved by the trustees on 16 July 2026 and signed on their behalf by

Nick Benson

Nick Benson
Treasurer

Alison Saunders

Alison Saunders
Chair of the JUSTICE Board

Statement of cash flows

For the year ended 31 March 2026

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2026	2025
	£	£
Cash flows from operating activities:		
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(446,090)	129,617
Depreciation charges	1,641	6,028
(Gains) / losses on investments	(82,122)	6,494
Dividends, interest and rent from investments	(59,112)	(81,738)
(Increase) in debtors	67,727	(26,778)
Increase in creditors	52,051	9,568
Net cash (used in) / provided by operating activities	(465,905)	43,191
Cash flows from investing activities:		
Transfers from short term deposit accounts	427,788	1,010,432
Dividends, interest and rents from investments	59,112	81,738
Purchase of fixed assets	(15,149)	–
Purchase of investments	(872,210)	(1,060,600)
Disposal of investments	719,690	–
Net cash provided by investing activities	319,231	31,570
Change in cash and cash equivalents in the year	(146,674)	74,761
Cash and cash equivalents at the beginning of the year	540,183	465,422
Cash and cash equivalents at the end of the year	393,509	540,183

	2026	2025
	£	£
Cash and cash equivalents comprises:		
Cash at bank and in hand	298,529	333,539
Cash held within investment portfolio	94,980	206,644
Total cash and cash equivalents	393,509	540,183

1 Accounting policies

a) Statutory information

JUSTICE is a charitable company limited by guarantee and is incorporated in United Kingdom.

The registered office address is 1 Paternoster Lane, London, England, EC4M 7BQ.

b) Basis of preparation

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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of judgements and significant accounting estimates. Significant accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the judgements and estimates means the actual outcomes could differ. Any significant accounting estimates and judgements affecting these financial statements are detailed within the relevant accounting policies below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Tax recoverable under the gift aid scheme is recognised when receivable to align with the original donation.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

Income received for seminars and other similar events, including income received to sponsor events, is recognised in the statement of financial activities in the period the event takes place.

Subscription income from members is credited to the statement of financial activities when received.

Rental income is credited to the statement of financial activities in the period in which it is related to.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

h) Fund accounting

Endowment funds are amounts raised through an appeal for charitable purposes which may be retained to produce an income for the charity or may be spent on premises, equipment and development at the discretion of the Board of Trustees. The endowment is expendable and repurposing of the capital as restricted or unrestricted funds will only occur under [or in] exceptional circumstances and following scrutiny by JUSTICE governance structures, including the Board and will be within the terms of the original appeal.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other income received or generated for the charitable purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of Research and education and Membership undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 **Accounting policies (continued)**

j) **Allocation of support costs**

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is a key source of estimation uncertainty, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

	2026	2025
• Research and education	**62%**	62%
• Membership	**3%**	3%
• Support costs	**10%**	12%
• Governance costs	**2%**	3%
• Fundraising	**23%**	20%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

• Research and education	70.5%
• Membership	3.4%
• Fundraising	26.1%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) **Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment – 25% straight line
- Database – 20% straight line

l) **Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

m) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

r) Operating lease rentals

Rental charges are charged on a straight line basis over the term of the lease.

2 Donations and legacies

	Restricted £	Unrestricted £	**2026 Total £**	Restricted £	Unrestricted £	2025 Total £
General Donations	43,193	161,386	**204,579**	45,899	226,437	272,336
Friends	–	31,092	**31,092**	–	33,582	33,582
JUSTICE60 Donations	–	390,518	**390,518**	–	360,270	360,270
Legacies	–	428	**428**	–	–	–
Donated services	–	28,678	**28,678**	–	44,838	44,838
	43,193	612,102	**655,295**	45,899	665,127	711,026

A number of Law Firms and other partners support the work of JUSTICE. This financial year we have recognised donated services from:

- Katten Muchin Rosenman UK LLP who hosted a staff away day.
- Freshfields who facilitated a board meeting.
- Dechert LLP who provided pro bono advice and support.
- Baker McKenzie who provided support with the AGM and annual lecture.
- DLA Piper who provided pro bono advice and support.
- Leigh Day who provided pro bono advice and support.
- Brodies who provided pro bono advice and support.
- Reed Smith who provided design support.
- Skadden who provided design support.
- Herbert Smith Freehills Kramer who provided pro bono advice and support.
- Sidley Austin who provided pro bono advice and support.
- Macfarlanes who hosted an event.
- Farrer & Co who provided pro bono advice and support.
- Jackson Lees who hosted an event.
- Centre for People's Justice who provided pro bono advice and support.
- Garden Court Chambers who provided pro bono advice and support.
- Callum Brown who provided design support.
- AO Shearman who hosted the annual conference.
- King and Spalding who provided pro bono advice and support.
- Bar Council who provided pro bono advice and support.

3 Income from charitable activities

	Restricted	Unrestricted	2026 Total	Restricted	Unrestricted	2025 Total
	£	£	**£**	£	£	£
Trust and Foundations:						
Existing / previous funders:						
The Alexander Mosley Charitable Trust	46,078	25,000	**71,078**	–	25,000	25,000
The Dawes Trust	–	–	**–**	25,000	–	25,000
The Dulverton Trust	–	40,000	**40,000**	–	40,000	40,000
The Evan Cornish Foundation	–	–	**–**	10,000	–	10,000
Joseph Rowntree Charitable Trust	–	–	**–**	20,405	–	20,405
The Legal Education Foundation	30,000	–	**30,000**	35,000	–	35,000
The Leri Charitable Trust	–	17,500	**17,500**	–	17,250	17,250
Paul Hamlyn	–	–	**–**	45,698	–	45,698
The JRSST Charitable Trust	–	–	**–**	15,047	–	15,047
The Portal Trust	–	–	**–**	22,500	–	22,500
The Survival and Flourishing Fund	–	–	**–**	–	200,584	200,584
Sigrid Rausing Trust	–	–	**–**	–	25,000	25,000
Anonymous	–	–	**–**	16,000	–	16,000
Grants under £10,000	11,490	8,000	**19,490**	20,500	7,000	27,500
New funders:						
The Caron Trust	–	50,000	**50,000**	–	–	–
The Baring Foundation	30,000	–	**30,000**	–	–	–
Society of the Holy Child Jesus	15,000	–	**15,000**	–	–	–
Grants under £10,000	1,500	–	**1,500**	–	–	–
Other:						
Existing / previous funders						
Ashurst	–	10,000	**10,000**	–	10,000	10,000
Clifford Chance LLP	–	20,000	**20,000**	–	20,000	20,000
Linklaters LLP		–	**–**	74,500	–	74,500
Anonymous	–	–	**–**	–	10,000	10,000
Grants under £10,000	–	20,025	**20,025**	–	53,345	53,345
Education:						
Conferences	–	26,175	**26,175**	–	32,905	32,905
Consultancy	–	3,807	**3,807**	–	–	–
Publications	–	60	**60**	–	455	455
Sub-total for research and education	134,068	220,567	**354,635**	284,650	441,539	726,189
Membership	–	139,852	**139,852**	–	137,068	137,068
Sub-total for membership	–	139,852	**139,852**	–	137,068	137,068
Total income from charitable activities	134,068	360,419	**494,487**	284,650	578,607	863,257

4a Analysis of expenditure (current year)

		Charitable activities					
	Cost of raising funds	Research & education	Membership	Governance costs	Support costs	**2026 Total**	2025 Total
	£	£	£	£	£	**£**	£
Staff costs (Note 6)	288,629	774,393	39,559	26,944	129,149	**1,258,674**	1,219,368
Premises costs	40,057	107,473	5,490	3,739	17,924	**174,683**	85,995
Office costs	22,754	61,050	3,119	2,124	10,182	**99,229**	132,885
Professional fees	–	73,366	–	17,144	46,038	**136,548**	36,186
Training, seminars and conferences	–	37,729	–	–	–	**37,729**	8,938
Fundraising costs	23,198	–	–	–	–	**23,198**	15,938
Other costs	11,570	–	–	482	7,469	**19,521**	22,471
Depreciation	–	–	–	–	1,641	**1,641**	6,028
	386,208	1,054,011	48,168	50,433	212,403	**1,751,223**	1,527,809
Support costs	55,602	149,179	7,622	–	(212,403)	**–**	–
Governance costs	13,202	35,422	1,809	(50,433)	–	**–**	–
Total expenditure 2026	**455,012**	**1,238,612**	**57,599**	**–**	**–**	**1,751,223**	
Total expenditure 2025	326,381	1,148,387	53,041	–	–		1,527,809

4b Analysis of expenditure (prior year)

	Cost of raising funds	Charitable activities: Research & education	Charitable activities: Membership	Governance costs	Support costs	**2025 Total**
	£	£	£	£	£	**£**
Staff costs (Note 6)	206,826	819,227	35,337	31,180	126,798	**1,219,368**
Office costs	26,444	81,724	4,518	3,987	16,212	**132,885**
Premises costs	17,113	52,887	2,924	2,580	10,491	**85,995**
Professional fees	–	–	–	11,057	25,129	**36,186**
Other costs	–	–	–	–	22,471	**22,471**
Fundraising costs	15,938	–	–	–	–	**15,938**
Training, seminars and conferences	–	8,938	–	–	–	**8,938**
Depreciation	–	–	–	–	6,028	**6,028**
	266,321	962,776	42,779	48,804	207,129	**1,527,809**
Support costs	48,607	150,217	8,305	–	(207,129)	–
Governance costs	11,453	35,394	1,957	(48,804)	–	–
Total expenditure 2025	**326,381**	**1,148,387**	**53,041**	**–**	**–**	**1,527,809**

5 Net income / (expenditure) for the year

This is stated after charging / crediting:

	2026 £	2025 £
Depreciation charge for the year	1,641	6,028
Operating lease payments	118,681	55,806
Auditor's remuneration (excluding VAT):		
Audit services	11,000	9,200

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2026 £	2025 £
Salaries and wages	998,180	961,220
Social security costs	125,898	107,717
Employer’s contribution to defined contribution pension schemes	126,344	107,697
Redundancy costs	–	30,000
Staff recruitment	5,600	8,169
Staff training/practising certificate	2,652	4,565
	1,258,674	1,219,368

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2026 No.	2025 No.
£60,000 – £69,999	1	3
£70,000 – £79,999	2	2
£120,000 – £129,999	1	1

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £502,886 (2025: £529,878).

The charity Board members were not paid nor received any other benefits from employment with the charity in the year (2025: £nil). No Board member received payment for professional or other services supplied to the charity (2025: £nil). The charity purchased trustee indemnity insurance for the benefit of the trustees of £2,794 (2025: £2,606).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2026 Employed No.	2026 FTE No.	2025 Employed No.	2025 FTE No.
Raising funds	**4.7**	**4.6**	3.9	3.5
Research and education	**13.9**	**12.3**	12.2	11.0
Membership	**0.6**	**0.6**	0.6	0.6
Support	**2.0**	**2.0**	2.2	2.2
Governance	**0.4**	**0.4**	0.5	0.5
	21.6	**19.9**	19.5	17.8

8 Related party transactions

Aggregate unrestricted donations from related parties were £14,213 (2025: £91,460).

There are no other related party transactions to disclose for either year.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Database £	IT Equipment £	**Total £**
Cost			
At the start of the year	25,180	40,131	**65,311**
Additions in year	15,149	–	**15,149**
Disposals	–	–	**–**
At the end of the year	40,329	40,131	**80,460**
Depreciation			
At the start of the year	25,180	40,131	**65,311**
Charge for the year	1,641	–	**1,641**
Disposals	–	–	**–**
At the end of the year	26,821	40,131	**66,952**
Net book value			
At the end of the year	13,508	–	**13,508**
At the start of the year	–	–	–

All of the above assets are used for charitable purposes. There was no movement within the year.

11 Listed investments

	2026	2025
	£	£
Fair value at the start of the year	1,549,699	288,949
Additions at cost	872,210	1,060,600
Disposals proceeds	(719,690)	–
Net gain / (loss) on change in fair value	82,122	(6,494)
Movement in cash balance	(111,664)	206,644
Fair value at the end of the year	1,672,677	1,549,699

Investments comprise:

	2026	2025
	£	£
Listed investments	1,328,990	1,189,483
Gilts	248,707	153,572
Cash held in investment portfolio	94,980	206,644
	1,672,677	1,549,699

12 Debtors

	2026	2025
	£	£
Other debtors	40,454	108,159
Prepayments	44,829	19,268
Accrued income	33,275	58,858
	118,558	186,285

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	43,008	15,597
Taxation and social security	31,612	27,105
Pension contributions payable	16,092	9,336
Accruals	74,723	61,346
	165,435	113,384

14a Movements in funds (current year)

	At 1 April 2025 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2026 £
Endowment fund	2,034,299	82,122	(186,254)	(257,490)	**1,672,677**
Restricted funds:					
Criminal Justice Lawyer	45,899	–	(25,873)	–	**20,026**
Defending the rule of law	–	25,693	(12,030)	–	**13,663**
Drill music	–	30,000	(30,000)	–	**–**
Human Rights	–	18,000	(37,498)	–	**(19,498)**
Intern funding	121,424	–	(121,424)	–	**–**
JUSTICE Innovation Hub	7,150	–	(7,150)	–	**–**
Law for Lawmakers training	–	1,500	(1,500)	–	**–**
Public Education scoping	–	46,078	(46,078)	–	**–**
Racial Justice	–	30,000	(30,000)	–	**–**
Reforming Benefits Decision-Making Working Party	1,386	7,990	(9,376)	–	**–**
Scotland Lawyer / Fellow	–	3,000	(3,000)	–	**–**
Staff Wellbeing	4,330	–	(4,330)	–	**–**
Windrush Working Group	16,939	15,000	(24,939)	–	**7,000**
Total restricted funds	197,128	177,261	(353,198)	–	**21,191**
Total unrestricted funds	520,168	1,045,750	(1,211,771)	257,490	**611,637**
Total funds	2,751,595	1,305,133	(1,751,223)	–	**2,305,505**

The narrative to explain the purpose of each fund is given at the foot of the note below.

14b Movements in funds (prior year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Endowment fund	2,126,788	–	(92,489)	–	**2,034,299**
Restricted funds:					
Criminal implementation	–	25,000	(25,000)	–	–
Criminal Justice Lawyer	–	45,899	–	–	**45,899**
Defending the rule of law, access to justice and human rights	(29,550)	45,452	(15,902)	–	–
Improving Access to Justice for Separating Families Working Party and the function and operation of Behavioural Control Orders Working Party	–	16,000	(16,000)	–	–
Intern funding	71,658	97,000	(47,234)	–	**121,424**
JUSTICE Innovation Hub	7,150	–	–	–	**7,150**
Racial Justice	–	30,500	(30,500)	–	–
Reforming Benefits Decision-Making Working Party	–	9,000	(7,614)	–	**1,386**
Scotland Lawyer / Fellow	–	11,000	(11,000)	–	–
Staff Wellbeing	–	5,000	(670)	–	**4,330**
Windrush Working Group	6,320	45,698	(35,079)	–	**16,939**
Total restricted funds	55,578	330,549	(188,999)	–	**197,128**
Total unrestricted funds	439,612	1,333,371	(1,252,815)	–	**520,168**
Total funds	2,621,978	1,663,920	(1,534,303)	–	**2,751,595**

14 Movements in funds (continued)

Purposes of endowment fund

Endowment funds are held as part of an expendable endowment fund and is comprised of the proceeds from the sale of the freehold property on Carter Lane in 2022, which were re-invested. These funds continue to be used to fund office costs. Repurposing of the capital as restricted or unrestricted funds will only occur under [or in] exceptional circumstances and following scrutiny by JUSTICE governance structures, including the Board and will be within the terms of the original appeal. The Trustees agreed to use the endowment fund to fund our office costs from January 2024 onwards. In 2025/26, following due scrutiny, the board deemed the circumstances to be exceptional and approved a one-off transfer to rebuild reserves to within policy levels.

Purposes of restricted funds

Restricted funds represent grants and donations given for specific purposes. Unspent funds at the year end are to be carried forward and spent on that specific project in a future period. The specific purposes are:

Criminal Justice Lawyer

This donation is to cover the cost of employing a full time criminal justice lawyer for a year.

Defending the rule of law

These grants have supported our work on upholding the rule of law.

Drill music

This fund supports our work to end the misuse of music as evidence in criminal trials.

Human Rights

This fund supports our work to raise public awareness of the value of the UK's Human Rights Framework.

Intern funding

These grants have supported our internship and fellowship programme.

JUSTICE Innovation Hub

This fund supports a scoping project looking at how to better harness data and evidence to provide a person centred data driven approach to policy making.

Law for Lawmakers training

This fund supports our companion podcast to our Law for Lawmakers guide which helps parliamentarians and their teams scrutinise legislation, understand key legal concepts, and better hold executive power to account.

Public Education scoping

This fund supports a project aiming to strengthen the rule of law, access to justice, and rights by increasing young people's support for these core democratic practices.

Racial Justice

This project aims to challenge discrimination and inequality in the UK justice system.

Reforming Benefits Decision-Making Working Party

This fund supports our Working Party on Reforming Benefits Decision-Making and Outsourcing and Administrative Justice Working Party.

Scotland Lawyer / Fellow

This fund has supported the costs of our lawyer in Scotland.

Staff Wellbeing

This fund has supported JUSTICE's staff wellbeing and organisational resilience.

Windrush Working Group

The 'Reforming the Windrush Compensation Scheme' Working Party report was published in November 2021. It makes 27 recommendations to improve the process for those seeking compensation from the Home Office for the losses and hardships they suffered as a result of not being able to demonstrate their lawful immigration status. Many of the issues we identified with the Windrush Compensation Scheme are also applicable to other recent bespoke Home Office schemes.

15a Analysis of net assets between funds (current year)

	Endowment £	Restricted £	General unrestricted £	**Total funds £**
Tangible fixed assets	–	–	13,508	**13,508**
Investments	1,672,677	–	–	**1,672,677**
Net current assets	–	21,191	598,129	**619,320**
Net assets at the end of the year	**1,672,677**	**21,191**	**611,637**	**2,305,505**

15b Analysis of net assets between funds (prior year)

	Endowment £	Restricted £	General unrestricted £	**Total funds £**
Tangible fixed assets	–	–	–	**–**
Investments	1,549,699	–	–	**1,549,699**
Net current assets	484,600	197,128	520,168	**1,201,896**
Net assets at the end of the year	**2,034,299**	**197,128**	**520,168**	**2,751,595**

16 Operating lease commitments payable as a lessee

The charity's total future minimum licence payments under non-cancellable operating licences is as follows for each of the following periods;

	Property	
	2026 £	2025 £
Less than one year	**118,681**	118,811
One to five years	**59,341**	181,816
	178,022	300,627

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.