

Annual report

Report and financial statements
For the year ended 31 December 2020

Defenders of the defenceless

THIS YEAR

13,300+

virtual court sessions facilitated
during Covid-19

9,100+

clients were served with legal
advice and support by our team

2,000+

legal awareness sessions

245

paralegals working in prisons

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FRONT COVER:

Pius after Justice Defenders secured his compassionate release.

BELOW:

University of London law graduates Isaac Kimaru and Winnie Mutisya.



REFERENCE AND ADMINISTRATIVE DETAILS

Company number	06260329	
Charity number	1121764	
Registered office address	Bryden Johnson Kings Parade Lower Coombe Street Croydon England CR0 1AA	
Country of registration	England & Wales	
Country of incorporation	United Kingdom	
Other names by which the charity is known	The charity changed its name from African Prisons Project to Justice Defenders on 18 December 2019.	
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <p>Miss S Cook Professor G Daly Mr T Dighton Mr D Hollow Mr J Holt Mr T Johnston Professor N J Johnson – Resigned 22 June 2021 Mrs J Lule – Resigned 16 March 2021 Dr A Merriman MBE Mrs S Oh – Resigned 6 January 2020 Mr J S Price Mr P F Cavadino – Resigned 25 February 2020</p>	
Company Secretary	Alexander McLean	
Key management personnel	<p>Alexander McLean, Founder & CEO Thomas Gill, Chief Operating Officer (Resigned March 2021) Miriam Wachira, Kenya Country Director Karen Saidi, Uganda Country Director</p>	
Bankers	<p>Coutts & Co 440 Strand London, WC2R 0QS</p>	<p>HSBC UK Bank PLC 1 Centenary Square Birmingham, B1 1HQ</p>
Auditor	<p>Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane London, EC1Y 0TL</p>	
Patrons	<p>Dame Linda Dobbs Lord David Ramsbotham Lord Paul Boateng Jon Snow Lord Rowan Williams Rev'd Rose Hudson-Wilkin</p>	

FOREWORD FROM OUR FOUNDER

As we reflect on the pandemic so far, we find both progress and pain. In a world that seems more connected and divided than ever before, our defenders have been keeping the wheels of justice turning.



Alexander McLean
FOUNDER & CEO

Prisons are mostly hidden places – unseen and rarely talked about, especially in trying times like these. Countless voices are lost in the noise, but we have been listening. At the beginning of the pandemic our board set us two challenges: how do we have a greater impact in the prison communities we are part of than ever before and how do we prepare to be at the forefront of defending the defenceless and working for a fairer world post Covid-19.

From day one of lockdown we responded to immediate needs and piloted new forms of digital justice. What started as a Covid-19 response has become a new way of planning our programmes. Our target remains to enable one million defenceless clients to access justice by 2030. Digital justice will play a major role in helping us reach this ambition: in 2020 we are proud to have facilitated more than 13,300 online court hearings.

We've seen that it's possible to deliver legal education, training and practice online with death row inmates in East Africa – which makes us ask: what are the limits of the places we can reach as we look to train a new generation of defenders of the defenceless within other communities?

Thank you for being on this journey with us. We are really grateful for the generosity, encouragement and support we've received. In 2020 we understood in a new way what it looks like to find common cause in adversarial justice systems as we worked together in extraordinary times. I am grateful to all of the Justice Defenders community, not least members of our new funding communities, The Advocates and The Solidarity.

We look to 2021 with hope and greater determination to offer legal education and training to more people in defenceless communities, so that they may elevate those facing injustice through legal practice.

Alexander McLean
FOUNDER & CEO

Gilbert, who was initially given a life sentence, with his wife Maureen after being released from prison on 12 May 2020.

GILBERT WANAMI



WHO WE ARE

DEFENDERS

OF THE

DEFENCELESS

OBJECTIVES AND ACTIVITIES

Justice Defenders works to bring justice, dignity and hope to men, women and children in prisons.

All our charitable activities focus on the men, women and children in prisons, as well as those who work alongside them.

The trustees review Justice Defenders' aims, objectives and activities each year. This report looks at what Justice Defenders has achieved and the outcomes of the work in the reporting period. The trustees report the success of each key activity and the benefits Justice Defenders has brought to the people that it is set up to help. The review also helps the trustees ensure the Justice Defenders' aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Justice Defenders' aims and objectives, and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees present their report and the audited financial statements for the year ended 2020. Reference and administrative information set out on page 4 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and 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. This trustees' Annual Report includes a directors' report as required by company law.

OUR COVID-19 RESPONSE

The global Covid-19 pandemic has impacted every sector, in every country across the globe. Justice Defenders work across Africa and our activities in the UK are no different.

We have worked with flexibility and innovation to ensure work is able to continue regardless of new rules and regulations that have come into force as a result of the pandemic.

By working closely with our partners in local prison authorities, and implementing digital solutions, we have been able to define a new way of working. Across Kenya, we have been able to support remote digital court hearings and adapt our teaching and training programmes to be delivered online with live support.

We have worked with all of our stakeholders to identify key areas of initial response and support that we have been able to provide the prisons service, prisons and prisoners:

- **A fines fund for the compassionate release of non-violent offenders**
- **Support and technology to run Zoom courts**
- **Sanitation products within the prisons where we work**
- **Support to continue distance learning with the University of London.**

We have also developed a fundraising and communication strategy to support our Covid-19 response, which has successfully engaged our current supporters and encouraged new support of our work.

We are conscious that the future landscape of fundraising and charitable support is uncertain for the sector. We have assessed and developed our fundraising strategy and our financial forecasts to ensure that Justice Defenders is in the strongest position possible to not only navigate the uncertain times, but to increase our impact whilst doing so.

BELOW: Justice Defenders paralegals Pamela Nyanje, Elizabeth Mugo and Lydia Njeri at Naivasha Women's Prison attending a virtual legal training session.





Progress towards digital justice offers a universal lesson that justice can be delivered efficiently across the world. No matter how marginalised communities are.



ACHIEVEMENTS AND PERFORMANCE

Highlights From 2020



FEBRUARY

2020 Gala Dinner

We gathered our community of judges, advocates, ex-prisoners, academics and allies at Lincoln's Inn to celebrate the work of our defenders and the strides made to ensure more people have meaningful access to justice.



MARCH

Introducing Justice Defenders

After more than a decade bringing hope and dignity to prison communities across East Africa as the African Prisons Project, we introduced our new identity as Justice Defenders. A new name and a renewed purpose for our mission: to defend justice with defenceless communities in Africa. Because everyone deserves a fair hearing.

FEBRUARY

An invitation to work in The Gambia

In partnership with the Judicial Collage of England and Wales, we convened key criminal justice stakeholders in Banjul to discuss solutions to the challenges they face, building common cause and receiving an invitation to bring our work to the defenceless communities of The Gambia.

APRIL

Compassionate release campaign

In response to the coronavirus outbreak, we launched a compassionate release campaign to decongest prisons. We paid the small fines for 145 non-violent offenders, men and women who otherwise would not have been able to secure their release.



MAY

The Sunday Times

One of Britain's most prestigious newspapers featured our work in the "Reasons to be cheerful" section. The piece reminded all of us fighting for justice in defenceless communities that while our work is hard and brings us close to human suffering, it also gives us the opportunity to encounter moments of shared joy.



**JULY****Virtual paralegal training**

We successfully piloted our first virtual paralegal training for the men and women in Machakos prison in Kenya, harnessing the power of technology to continue providing legal training and services to our communities.

**OCTOBER****Exceptional exam results**

We celebrated the outstanding performance of our students who received their bi-annual exam results from the University of London. In Uganda, the pass rate was 85%. In Kenya, 100%. And out of 46 total papers in Kenya there are four distinctions, 18 merits, and 17 credits with four graduates.

**NOVEMBER****Christmas campaign**

Through our newsletters, we took our supporters inside 12 prison communities in 12 days telling stories of hardship and hope, injustice and justice. Showing the untapped potential residing behind bars.

AUGUST**Winning three awards**

We became a **2020 WISE Awards** winner, an award which recognises six projects from around the world for their innovative solutions to education challenges.

Our Founder and CEO Alexander McLean won the **2020 Grinnell College Innovator for Social Justice Prize** which recognises leaders who show creativity and extraordinary accomplishment in effecting positive social change.

Our team in Kenya received the **2020 Makini Award for Best Education and Best Legal Programme** awarded by the Kenya Prison Service.

**OCTOBER****Legal trainee programme launch**

We launched our Legal Trainee Scheme in Kenya, providing defenders with lived experience of incarceration with opportunities for personal and professional development to facilitate their progression into legal roles beyond Justice Defenders after their release.

DECEMBER**Television and radio features**

More than 10 million people tuned in to watch **60 Minutes**, on CBS, America's oldest and most-watched television news programme, and learn about our work.

Our patron Bishop Rose Hudson-Wilkin featured Justice Defenders on **BBC Radio 4**, the BBC's most influential radio show, examining technology, justice and distance learning in the time of Covid-19.



OUR MISSION

Defending justice with defenceless communities through legal education, training, and practice.

All people are born with equal human rights. Some are more at risk of poverty. Others are on the margins of society and are vulnerable to experiencing prejudice and being unable to access jobs.

But each of us has something valuable to contribute.

So, we've been asking, would the world be different if those who've experienced conflict with the law became lawyers themselves? What would happen if those in financial need had access to the same quality of legal services as the wealthy? Would our prisons be less full? Would our nations be more just?

Around the world three million people are currently affected by the excessive use of pre-trial detention - men, women and children. They await trial in overcrowded and under-resourced prisons, many without legal representation.

We're asked: why train people in prison rather than simply working to give more people access to lawyers? Because we believe that "there are many things that can only be seen through eyes that have cried."

By equipping justice defenders to facilitate a just legal process – through legal education, training, and practice – we are the ones ensuring a fair hearing. Our work over the last 10 years has taught us that everyone deserves the right to tell their story.

Where we worked in 2020

East Africa continues to be the focus of our activity with new opportunities arising in The Gambia.



UGANDA

We provide education, training and legal practice, as well as legacy healthcare and life skills initiatives across 13 prisons.

KENYA

Across 10 prisons, we provide education, training and legal practice.

THE GAMBIA

We are working with The Gambian government and criminal justice agencies to introduce our model in Mile II prison, where the first cohort of paralegals will be trained to work at legal desks.



When you glance inside prisons, you see stark realities. When you really look, you find resilience, courage, and untapped potential.

Matteo Cassini
Community Development Manager



OUR MODEL

Training paralegals and lawyers within defenceless communities to provide legal services for themselves and others – protecting their rights through education, training and practice.



Education

We provide committed individuals with a formal education, legal training and exposure to global best practice access to a world-class legal education.



Practice

We provide individuals with free legal advice and support, and conduct awareness sessions to large groups of prisoners through prison-based legal offices in men and women's prisons, which are staffed by our paralegals.



Training

We provide in-house training for prisoners and prison staff to become paralegals, advocates, and peer educators. We also provide professional development opportunities for people with lived experience of incarceration to facilitate their progression into legal roles after release.



RIGHT: Paralegals and University of London law students Joseph Lodiaka and Tobias Omukuti, with paralegal Eliud Naibei in the legal office at Naivasha Maximum Security Prison.

A Common Cause

Because *'there are many things that can only be seen through eyes that have cried'*, we are unapologetically committed to grow in allyship with those with lived experience of the criminal justice system. In a spirit of radical integration, we reimagine justice through the unique perspectives of those who are in prison and were formerly incarcerated.

By serving together and calling upon the potential in each other to contribute to more just societies, we are manifesting a future in which our defenders have moved from being in conflict with the law to the ones making and implementing it.

We stand in solidarity with the communities who have been generationally excluded from shaping justice systems worldwide. From East Africa to the United States, we bring them together with judges, advocates and visionaries to share experiences and create unprecedented possibilities for good. We work for justice for everyone, without breaking fellowship with anyone. And as we study and practice law together we hope to grow in unity, in diversity and love for each other.

We do this successfully by innovating and leveraging the power of technology to amplify diverse and equitable voices in the global justice conversation.

In the face of the pandemic, we have accelerated the delivery of legal training, education and practice by using digital tools to reduce time from planning to action. As we prepare for what's next and to deliver legal services at scale, over and over we show up in and for our communities, bringing fair hearings and access to justice to the defenceless.

We lead and invest in the transformation of digital justice to address the targets set out in the UN's Sustainable Development Goals (specifically SDG 16.3, 16.6, 16.A). And to accelerate progress towards this goal through technology and in partnership with governments, non-governmental organisations, national prison services, the judiciary, prisoners and prison staff, universities, and the wider legal fraternity. Because, fundamentally, everyone deserves a fair chance to tell their side of the story.

BELOW: Justice Defenders paralegals Naomi Nekesa, Margret Njeri and Priscillah Cheronono working in Langata Women's Prison legal office.



We're equipping the accused.
Informing the indicted. Educating
the incarcerated. And taking the law
to the margins of society.

BELOW: Philip Mueke, a
law graduate from Kamiti
Maximum Security Prison.





Education

WHAT WE DO

We provide committed individuals with an education, legal training and exposure to global best practice.

We believe that the education offered to those in prison should be of a similar standard to that offered to those who make laws and send people to prison. We work with justice defenders from any background; those willing and able to study, often in difficult and challenging circumstances, to reach a degree-level education.

HOW WE DO IT

We offer a formal sponsorship programme, enabling prisoners and prison staff to study law with the University of London, through distance learning.

Our classrooms are found in men's and women's prisons across Africa, where students are taught by qualified law tutors, visiting academics and professionals. Limited internet access, resources and security restrictions – even

basic classroom facilities are hard to arrange. But in 2020 we had a class of 43 law students – both prisoners and prison staff. Working together, studying alongside their other responsibilities, and often acting as paralegals in our legal offices.

In total, 39 of our students have completed their Bachelor of Law undergraduate degrees (LLB).

PARTNERSHIPS

The University of London

The University of London provides a world-class law programme which our students access via its outstanding long-distance learning programmes.

It is one of the largest, most diverse universities in the UK with over

120,000 students in London, and a further 50,000 studying across 180 countries on its degree courses. Its former students include Nelson Mandela and other Heads of State, as well as distinguished lawyers around the world.

IN 2020

43 students studied law (LLB) with our support via the University of London distance learning programme.

This included **24** students from Kenya and **19** students from Uganda.

As a result of the Covid-19 pandemic, classes were conducted virtually for most of the year.

14

students successfully completed their studies in 2020. (9 in Kenya and 5 in Uganda)



World Innovation Summit for Education (WISE) Awards - Celebrating the future of Education

Justice Defenders was recognised for our work in increasing access to justice for inmates through legal education training and practice.



Makini Award

In Kenya, Justice Defenders won the **2020 Makini Award for Best Education and Best Legal Programme** awarded by the Kenya Prison Service, in recognition of our efforts in advancing prison education and access to justice.

The ripple effect of studying law



ABOVE: Paul Kukubi

Paul Kukubi is an inmate at Luzira Upper Prison in Uganda, and a law student with the University of London. In 2017 a fellow inmate Ozele J. Umar requested Paul's support to help write an appeal for his case. Ozele shared the written appeal with his lawyer, who submitted it to the court.

In 2019 Ozele's appeal was heard and approved, resulting in his charge of murder to be amended to manslaughter and his sentence to be reduced to 10 years in prison.

On 26 November 2020, Ozele appeared in court and successfully appealed the legality of his sentence. He was ordered to be immediately released.

Through Paul's legal education and practice, he was able to support Ozele and ensure he didn't spend unjust years imprisoned. Ozele now plans to complete a diploma in entrepreneurship and business management to help him to start his own business.



Training

WHAT WE DO

We provide in-house training for prisoners and prison staff to become paralegals, advocates, and peer educators.

We also provide professional development opportunities for prison staff and criminal justice decision-makers. This UK secondment programme – in partnership with the Commonwealth Scholarship Commission – selects those who have a track record of excellence.

We build capacity via rigorous training, networking and leadership skills, with judicial symposia for magistrates, registrars and court clerks along with resident judges, with quarterly reviews of the state of access to justice for prisoners.

HOW WE DO IT

Paralegals

We've seen that those in conflict with the law are well suited to provide simple, accessible legal services to those in need. This training model involves sharing simple, accessible information about the court process, as well as potentially life-changing legal advice. This means they can provide simple, accessible legal services to those in need. By the end of 2020 we have trained more than 240 paralegals.

Our in-house prison paralegals have been our first line of responders. They are familiar with the power dynamics within prisons, and the modern law and formal institutions. Their ability to translate complex justice problems into accessible languages within prisons has meant they are able to raise awareness and support clients to handle their own cases.



"The atmosphere has really changed. Previously in Naivasha Prison there were a lot of indiscipline cases. It's not because they are bad, it's because they are despairing. Our work has brought hope to prison."

TABITHA NYORO - HUMAN RIGHTS OFFICER, TRAINED PARALEGAL AND UNIVERSITY OF LONDON LAW GRADUATE.

IN 2020

245

trained paralegals worked across 23 prisons in two countries. They have provided more than 9,100 people with free legal advice.

PARTNERSHIPS

Strathmore University

Through the commitment of their staff and students, Strathmore have provided ongoing training and support for our paralegals and students.

The Commonwealth Scholarship Commission (CSC)

Through our partnership with the CSC we have enabled 28 talented justice officials from across Africa to participate in this unique learning experience.

Clifford Chance (CC)

Having received the Access to Justice Award from CC in 2011, we have continued to partner with them receiving strategic and financial support to grow our work on the ground and plan for our future from the Firm's funding, charity and volunteering arm, the Clifford Chance Foundation.

Joseph secured his fellow inmates' freedom, and then his own




Joseph Karanja spent 20 years in prison. Arrested in 2000, he was sentenced to death at his trial in 2001. However, in 2009 he was one of 4,000 prisoners whose death sentences were commuted to life imprisonment by Kenyan President Mwai Kibaki.

Since then Joseph has spent his time at Kamiti Maximum Security Prison studying the law. Alongside his legal studies he received paralegal training and served as the Chief Registrar of Paralegals overseeing the legal office within the prison.

As a paralegal Joseph made an unlikely application to the Chief Magistrate of Machakos Law Courts to permit him to act as an intermediary for three inmates. Surprisingly the court accepted his application and Joseph was able to stand before the court, providing their legal representation. This resulted in the release of one of his clients with the other two receiving reduced sentences.

And then it was his turn. In 2018 Joseph made an application under Article 50 (6) of the constitution with new and compelling evidence which applied to his sentencing. Later this was amended to a resentencing petition. On 10th January 2020 he was able to argue his case and was released unconditionally after serving 20 years behind bars.

After enabling his fellow inmates to secure justice, with a degree in law from the University of London under his belt, Joseph is now free.

A man with a shaved head, wearing a yellow ribbed sweater over a blue and white striped shirt, is sitting at a wooden desk in a prison cell. He is looking at a laptop screen and has his hands on the keyboard. The desk is positioned in front of a window with vertical metal bars. The wall is a plain, light-colored concrete. The lighting is natural, coming from the window.

“There can be no justice
without peace,
and there can be no
peace without justice.”

DR. MARTIN LUTHER KING JR

RIGHT: Alvin Kabaka, a Justice
Defenders paralegal in Kamiti
Maximum Security Prison.



Practice

WHAT WE DO

We provide our clients with free legal advice and support, and conduct awareness sessions to large groups of prisoners through prison-based legal offices in men and women's prisons, which are staffed by our paralegals.

HOW WE DO IT

Through legal awareness sessions and case management, our paralegals provide basic legal support and advice to prisoners. Their work includes preparing inmates to present their cases effectively in court particularly during bail and mitigation hearings, tracing of sureties on behalf of those seeking to apply for bail, resolving cases through Alternative Dispute Resolution, and acting as a link between those inmates who have overstayed on pre-trial detention and the justice officials, among others.

This practice takes place across Africa's prisons, where we staff our legal offices with prisoners and prison officers alongside our team and volunteers. Some offices occupy their own building, newly built or repurposed, within the prison's walls. Others take place under a tree or tarpaulin, or in a cell block.

We are equipping the judiciary to make more effective decisions, because they get to hear both sides of the story. We are not acting as judges. Rather, we're helping the judges to follow due process, by ensuring that each defendant can effectively engage at their hearing.



BELOW: Eunice and Margaret in our paralegal office at Langata Women's Prison, Kenya.

Securing hope after a death sentence



In February 2003 Margaret Mueni, a single mother of two young children was arrested. After spending years in prison, in May 2007 Margaret pleaded not guilty to the offence of robbery with violence but was found guilty and sentenced to serve three death sentences.

After more than 10 years in prison, in 2019 Margaret was able to appeal her case again, and her death sentence was successfully reduced to a 30-year sentence. Hope had returned.

Hearing about Justice Defenders' legal office, she approached Eunice Mbijiwe, a paralegal trained at the women's prison. Eunice encouraged her to apply for a sentence review with the high court. Her application was allowed. Eunice drafted the submission and submitted them to the court, which resulted in Margaret's sentence being reduced to 20 years, renewing Eunice's hope and leaving her with less than three years to serve in prison.

IN 2020

We have constructed four legal offices in Kenyan prisons to support our paralegals at Thika Main, Thika Women's and Naivasha Medium prisons. We refurbished the library at Langata Prison and expanded the Kiambu Prison paralegal office.

To ensure our work can continue during the Covid-19 pandemic, and beyond, we have enabled digital forms of justice by providing laptops, computers, TVs and internet connections to prisons.



ABOVE: Justice Defenders paralegals Josephine Chelel and Lucy Rutere in Langata Women's Prison.

While spending one and a half years in Luzira Women's Prison, Claire trained as a paralegal.

Claire Membe with her family upon her release.



LOOKING AHEAD

ACROSS AFRICA

Longer term, we want to expand geographically, where there is a wider need. So we plan to take our model – which is working so effectively in Uganda and Kenya – and implement it more widely across Africa.

BEYOND AFRICA

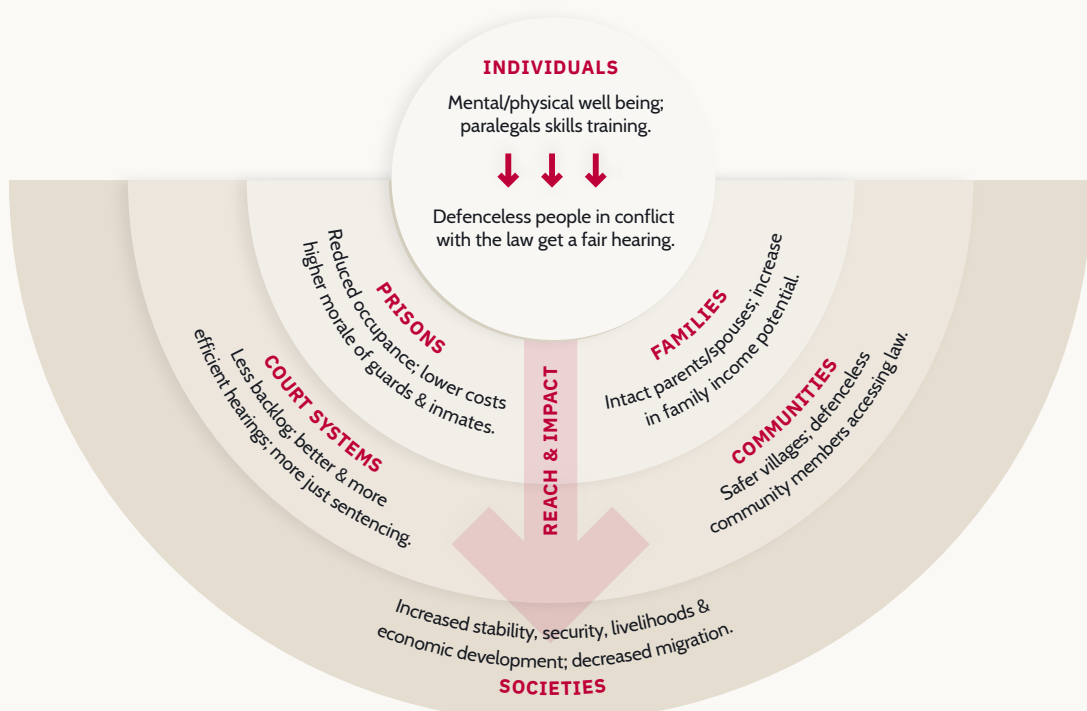
We will continue to share the impact of our work and the possibilities for transformation within the criminal justice system, where there is the will to affect change. We will provide pathways to allow our students to apply their learnings and knowledge to their wider communities and impact their nations upon their release. By empowering those who have been most disadvantaged, we can harness their talent and passion for a fairer world and see genuine systemic change.

AMBITION FOR SCALE

Our model for change is people-centred, affordable, adaptable, collaborative and sustainable.

Today we work with prison communities across Africa. But this model is scalable to all communities. For example for sex workers in Brazil, migrant and refugee communities across Europe, or immigrant construction workers in the Middle East.

We want to take legal knowledge and services to the margins of society. And serve one million clients by 2030.



JOIN US

We are defending the defenceless.



Over the last year we have witnessed a world more connected and divided than ever before. It has been an unprecedented year that has seen our defenders having to pivot and use this unique chapter in history to keep the wheels of justice turning.

From the beginning of the lockdowns around the world, we responded to the immediate needs on the ground and piloted new forms of digital justice. And now we are putting technology first in our thinking as we design future interventions and scale within other defenceless communities.

“We need to behave abnormally” was the slogan at our first virtual paralegal training for inmates and prison officers. What started as a Covid-19 response has become a new way of planning our programmes. Our target remains one million clients served by 2030. And digital justice will play a major role in reaching this ambition.

Prisons are mostly hidden places – unseen and rarely talked about. Especially in trying times like these. So countless voices are lost in the noise. But we are listening.

We don't plan to stop there. There are more people in defenceless communities that need a fair hearing. There is more work to be done. And we are ambitious in our plans to reach even more people in the next year.

The lack of meaningful access to justice continues to impact nearly two out of every three people worldwide. From developing countries like Uganda to the United States – with the highest population of prisoners globally – we are living amidst a global justice crisis.



In overcrowded and under-resourced prisons around the world there are men, women, and children who have not been found guilty of any crime.

This is the case for three million people around the world currently affected by the excessive use of pre-trial detention.

Once in the system, many lack the knowledge or financial resources to afford proper legal representation or bail. As a result, they're more likely to get prison sentences than non-custodial options.

They simply cannot afford a just defence. Lives are lost waiting for justice to arrive.



Join us in defending the defenceless

Would you give a defenceless person access to a fair hearing?

This could mean that they are notified of the charge against them and educated on how they can respond to it.

Fundamentally, it is a chance to tell their side of the story before being convicted of an offence or punished for it.

We do this by training people in defenceless communities to become paralegals and lawyers within their communities. To provide legal services for themselves and others. To protect their rights and address their wrongs. To release their potential.

The Advocates

By joining The Advocates and pledging £10,000 a year you would enable us to unlock talent, expand our audacious team, and invest deeply in communities that others won't. You'll receive quarterly impact reports and invitations to exclusive community events, from roundtable discussions to visiting our work.

The Solidarity

By becoming a member of The Solidarity with a gift of £20 a month, your £240 could enable the training of one paralegal to defend the defenceless in their community to others. You'll receive exclusive stories from Kenya to Uganda and beyond, and get to hear directly from staff working on the ground.

**We are working to ensure that 1,000,000
defenceless people in conflict with the law get
a fair hearing by 2030.**

Give now at www.justice-defenders.org/donate

BELIEFS AND ETHOS

Justice Defenders is founded on the values of humility, solidarity and bravery. We serve all prisoners regardless of their offence, innocence, or guilt. No matter their sentence, religion, background, race, or gender. We believe every person's life is fundamentally valuable — their past need not define their future.

We believe that transformational change in prisons will only come by building relationships with people. Understanding their needs, empowering their development, and putting the power for change in their hands. Our community of defenders is inclusive and welcomes people from all walks of life.

We understand that to create lasting change we must prioritise our partnerships with local prison communities, prison services and other agencies. It is only by working together that we can create change both on the ground and at policy level.

These values underpin each and every aspect of our work with beneficiaries, colleagues, volunteers, supporters and partners. They are integral to what we do and how we do it, and so we look for them in everyone we work with.

“Justice Defenders have a high level of rehabilitation and make straightforward candidates for potential presidential pardon.”

MICHAEL KAGIKA – CEO, POWER OF MERCY COMMITTEE (KENYA)



RIGHT Justice Defenders
paralegals Margaret Njeri in the
library at Langata Women's Prison.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Justice Defenders is a company limited by guarantee.

Recruitment, appointment and induction of new Trustees

The trustees who held office during the financial year and at the date of this report are set out in the Reference and Administrative detail. The Memorandum and Articles allow for trustees to be appointed at any time. Trustees are elected on a one-year renewable basis. New trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board or recruiting firm. Their appointment is approved by a vote of the whole board.

Justice Defenders' induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other trustees in groups of one-to-one meetings and a meeting with both the Chair and the CEO. We encourage our trustees to attend relevant training courses and encourage visiting our work in Africa.

One third of trustees must retire and may be reappointed at each annual general meeting.

Governing document

Justice Defenders is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Founder & CEO, Alexander McLean, is responsible for the day-to-day operations of the charity, supported by a senior management team. He is the Secretary to the Board. The senior management team comprises: Alexander McLean, Jude Fox – Director of Finance & Recourses, Miriam Wachira – Kenya Country Director, Karen Saidi – Uganda Country Director, Matteo Cassini – Community Development Manager, Stephanie Starling – Chief of Staff.

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity. The trustees also gather yearly for 'away days' together for extended strategic conversation. Committees meet when necessary and report the results of their meetings to the full board.

None of the trustees has any beneficial interest in the company and each trustee discloses any potential conflicts of interest for decision and recusal from relevant decisions.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction;
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising, communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in country support functions. Justice Defenders has also set up a 501(c)(3) separate entity in the United States, Justice Defenders (USA), designed to support the overall charitable objectives of Justice Defenders.

Risk management

The charity has a risk management strategy comprised of:

- An annual review of the risks the organisation may face
- The establishment of systems and procedures to mitigate the risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise.

The trustees consider that the significant risks to which the charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease breakouts in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development and offer external counselling services to all staff.

The trustees have assessed the risk to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Justice Defenders for the purposes of company law) 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees 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. 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 trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have 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 trustees 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 trustees are members of the charity, but this entitles them only to voting rights. The trustees 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 trustees on 28 June 2021 and signed on their behalf by



Mr D Hollow (Trustee)



Mr T Dighton (Trustee)

FINANCIAL REVIEW

During 2020, Justice Defenders received income of

£1,574,729

(2019: £1,834,936)

Of this **£427,642** (2019: **£886,517**) is restricted and **£1,147,086** (2019: **£948,419**) is unrestricted.

During the year expenditure was **£1,514,531** (2019: **£1,423,187**) of which **£562,632** (2019: **£781,730**) was spent from restricted funds and **£951,900** (2019: **£641,457**) from unrestricted funds, leaving a reserves balance of **£735,299** (2019: **£675,102**).

Of this **£185,003** is restricted (2019: **£316,976**) and **£550,296** is unrestricted (2019: **£358,126**).

Reserves policy

Justice Defenders has a reserves policy holding a lower unrestricted reserves figure of **£120,000**, and an upper unrestricted reserve of **£360,000**. As of the end of 2020, **£120,000** was held in reserve. A separate dedicated reserves bank account has been opened to hold this amount. By the end of 2021, Justice Defenders will hold the upper level reserve target of **£360,000** in this account.

At 31 December 2020, Justice Defenders held unrestricted free reserves of **£550,296** (2019: **£358,126**) and restricted reserves of **£185,003** (2019: **£316,976**) in addition to the fixed assets. It is noted that the balance of unrestricted reserves as at 31 December 2020 exceeds the upper target reserve figure, but this is on account of the timing of a donation received at the end of the financial year of unrestricted funds that forms a large part of the 2021 budget, so it is expected that ultimately the reserves will sit within the predetermined target range. The board are also mindful, given the Covid-19 pandemic, that it is appropriate to keep these figures under constant review to potentially hold reserves at a slightly higher level during these times of uncertainty.

Remuneration policy

A remuneration committee (which is a sub-committee of the board) reviews the salaries annually and recommends pay rises considering benchmarking of other charities of similar size and focus as well as inflationary cost of living factors. In 2020 a full benchmarking exercise was completed using external consultants to ensure that Justice Defenders has a suitable and robust salary structure in the UK.

Fundraising disclosures

Justice Defenders approach to fundraising is largely focused on trusts and foundations, a limited number of high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/people. Most of these tend to be repeat, multi-year donations. Whilst Justice Defenders does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on the wider publicity Justice Defenders has received. Vulnerable individuals are therefore protected from potential exploitation by Justice Defenders not targeting any ordinary individuals, whether via mass mail-shots or by any form of 'high-street' presence. Furthermore, Justice Defenders does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by Justice Defenders. Justice Defenders is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.



COVID-19 Response

We have worked with flexibility and innovation to ensure work is able to continue regardless of new rules and regulations that have come into force as a result of the pandemic. By working closely with our partners in local prison authorities, and implementing digital solutions, we have been able to define a new way of working. Across Kenya, we have been able to support remote digital court hearings and adapt our teaching and training programmes to be delivered online with live support. We have worked with all of our stakeholders to identify key areas of initial response and support that we have been able to provide the prisons service, prisons and prisoners:

- A fines fund for the compassionate release of non-violent offenders
- Support and technology to run Zoom courts
- Sanitation products within the prisons where we work
- Support to continue distance learning with the University of London.

We have also developed a fundraising and communication strategy to support our Covid-19 response, which has successfully engaged our current supporters and encouraged new support of our work. We are conscious that the future landscape of fundraising and charitable support is uncertain for the sector. We have assessed and developed our fundraising strategy and our financial forecasts to ensure that Justice Defenders is in the strongest position possible to not only navigate the uncertain times, but to increase our impact whilst doing so.

AUDITORS REPORT

Opinion

We have audited the financial statements of Justice Defenders (the 'charitable company') for the year ended 31 December 2020 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 December 2020 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

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 Defenders' 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, including the strategic 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 requires 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

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 and the finance, audit and risk committee, 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. 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.

Sayer Vincent LLP

Noelia Serrano
(Senior statutory auditor)
10 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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

For the year ended 31 December 2020

				2020			2019
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
INCOME FROM:							
Donations and legacies	3	1,144,792	427,642	1,572,435	945,075	886,517	1,831,592
Other income		2,294	-	2,294	3,344	-	3,344
Total income		1,147,086	427,642	1,574,729	948,419	886,517	1,834,936
EXPENDITURE ON:							
Raising funds	4a	218,150	-	218,150	96,962	-	96,962
Charitable activities	4a						
Justice Changemakers Training		215,226	125,315	340,541	278,869	179,877	458,746
Justice Changemakers Journeys		-	-	-	72,485	68,903	141,388
Justice Changemakers Services		273,302	323,612	596,913	133,993	357,470	491,463
Improving Prison Conditions		22,553	3,660	26,213	44,229	29,647	73,876
Promoting human rights in the justice system		195,133	47,743	242,876	14,919	145,833	160,752
Covid Response		27,536	62,302	89,838	-	-	-
Total expenditure		951,900	562,632	1,514,531	641,457	781,730	1,423,187
NET INCOME / (EXPENDITURE) FOR THE YEAR	5	195,186	(134,989)	60,198	306,962	104,787	411,749
Transfers between funds		(3,016)	3,016	-	-	-	-
Net movement in funds		192,170	(131,973)	60,197	306,962	104,787	411,749
RECONCILIATION OF FUNDS:							
Total funds brought forward		358,126	316,976	675,102	51,164	212,189	263,353
Total funds carried forward		550,296	185,003	735,299	358,126	316,976	675,102

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 14a to the financial statements.

Balance sheet as at 31 December 2020

Company no. 06260329

	Note	£	2020 £	2019 £
FIXED ASSETS:				
Tangible assets	10		26,173	21,247
			26,173	21,247
CURRENT ASSETS:				
Debtors	11	35,621		416,144
Cash at bank and in hand		713,271		288,334
		748,892		704,478
LIABILITIES:				
Creditors: amounts falling due within one year	12	(39,766)		(50,623)
NET CURRENT ASSETS			709,126	653,855
Total assets less current liabilities			735,299	675,102
THE FUNDS OF THE CHARITY:				
	14a			
Restricted income funds			185,003	316,976
Unrestricted income funds:				
General funds		550,296		358,126
Total unrestricted funds			550,296	358,126
Total charity funds			735,299	675,102

Approved by the trustees on 28 June 2021 and signed on their behalf by

Trustee
Mr D Hollow

Trustee
Mr T Dighton

Statement of cash flows

For the year ended 31 December 2020

RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income / (expenditure) for the reporting period	60,198	411,749
(as per the statement of financial activities)		
Depreciation charges	9,546	8,839
(Profit) on fixed asset disposals	(803)	-
Decrease / (Increase) in debtors	380,523	(354,376)
(Decrease) / Increase in creditors	(10,857)	16,174
Net cash provided by / (used in) operating activities	438,607	82,386

OPERATING ACTIVITIES

	Note	2020	2019
		£	£
		£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by / (used in) operating activities		438,607	82,386
Cash flows from investing activities:			
Proceeds from the sale of fixed assets		2,697	
Net purchase of fixed assets		(16,366)	(1,523)
Net cash (used in) investing activities		(13,669)	(1,523)
Change in cash and cash equivalents in the year		424,937	80,863
Cash and cash equivalents at the beginning of the year		288,334	207,471
Cash and cash equivalents at the end of the year		713,271	288,334

ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash at bank and in hand	288,334	424,937	-	713,271
Total cash and cash equivalents	288,334	424,937	-	713,271

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies

1.a Statutory information

Justice Defenders is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address (and principal place of business) is Kings Parade, Lower Coombe Street, Croydon, CRO 1AA

1.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.

The accounts are prepared in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Charities SORP FRS 102 stipulates that where overseas offices are legally registered in their country of operations as separate legal entities, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Justice Defenders in the UK is such that overseas offices in Uganda, Kenya and the US are in substance branches and so are included in the results and position of the charity.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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 estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

1.c Public benefit entity

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

1.d Going concern

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

Key judgements that the charitable company has made which have a significant effect on the accounts relate to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

These accounts have been prepared during the 2020/21 financial year as the Covid-19 (Coronavirus) pandemic hits the United Kingdom and the rest of the world. The impact of Covid-19 on Justice Defenders has been significant with regards to our abilities to deliver programme activity as originally planned for 2020, however we have worked with flexibility and innovation, quickly adapting to implement digital changes and a fundraising and communication strategy, as explained in more detail within our Annual Report.

The Board of Trustees and Senior Management Team have been meeting virtually on a more regular basis throughout the crisis to discuss actions and impact. Forecasts have been prepared which provide comfort that the charity has sufficient reserves to continue to operate for at least twelve months from the date of the signing of the Balance Sheet and a flexible and considered approach has been adopted throughout the crisis to ensure we can navigate the uncertain times but increase our impact whilst doing so.

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.

1.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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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 treated as a contingent asset and disclosed if material.

1.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.

1.g Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.h Fund accounting

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 incoming resources received or generated for the charitable purposes.

1.i Expenditure and irrecoverable VAT

Expenditure, including project payments, 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 charity associated with attracting voluntary income to finance its charitable objectives
- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs

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

1.j Allocation of support costs

Resources expended are 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 are an estimate, 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.

• Fundraising	15%
• Justice Changemakers Training	20%
• Justice Changemakers Services	40%
• Covid Response	6%

• Improving Prison Conditions	2%
• Advocacy costs	17%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre's activities.

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.

1.k Operating leases

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

1.l Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. 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. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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:

• Fixtures and fittings	12.5% straight line
• Computer equipment	30% straight line
• Motor vehicles	25% straight line

1.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.

1.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.o Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.p 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.

1.q Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.r Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.s Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period).

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pro bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Individual donations	895,603	4,731	900,334	499,462	410,680	910,142
Corporates & Trusts	104,486	422,912	527,397	309,015	475,837	784,852
Gifts in kind	144,703	-	144,703	136,598	-	136,598
	1,144,792	427,642	1,572,435	945,075	886,517	1,831,592

Included within individual donations is an amount of £45,000 (2019:nil) in respect of legacies.

4a. Analysis of expenditure (current year)

CHARITABLE ACTIVITIES										
Raising funds	Justice Change-makers: Training	Justice Change-makers: Journeys	Justice Change-makers: Services	Covid Response	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2020 Total	2019 Total
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	-	116,765	-	234,436	-	9,082	98,347	-	587,712	549,134
Pro bono services	-	47,991	-	7,834	-	-	-	-	144,703	136,598
Programme Activities and Direct costs	-	92,174	-	187,211	64,723	8,759	73,370	-	442,835	469,474
Operational support	155,363	-	-	-	-	-	16,746	167,172	339,281	267,981
	155,363	256,825	-	429,481	64,723	17,841	171,717	401,835	1,514,531	1,423,187
Support costs	60,275	80,367	-	160,734	24,110	8,037	68,312	(401,835)	-	-
Governance costs	2,512	3,349	-	6,698	1,005	335	2,847	(16,746)	-	-
Total Expenditure 2020	218,150	340,541	-	596,913	89,838	26,213	242,876	-	1,514,531	1,423,187
Total Expenditure 2019	96,962	458,746	141,388	491,463	-	73,876	160,752	-	1,423,187	-

4b. Analysis of expenditure (prior year)

CHARITABLE ACTIVITIES										
Raising funds	Justice Change-makers: Training	Justice Change-makers: Journeys	Justice Change-makers: Services	Improving Prison Conditions	Promoting human rights in the justice system	Governance costs	Support costs	2019 Total		
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	-	125,765	37,705	215,117	15,671	93,254	-	61,622	549,134	
Pro bono services	-	29,213	69,119	12,125	15,078	-	3,000	8,063	136,598	
Programme Activities and Direct costs	-	201,491	20,927	161,944	29,490	40,225	-	15,397	469,474	
Operational support	83,325	-	-	-	-	-	15,534	169,122	267,981	
	83,325	356,469	127,751	389,186	60,239	133,479	18,534	254,204	1,423,187	
Support costs	12,710	95,327	12,710	95,327	12,710	25,420	-	(254,204)	-	
Governance costs	927	6,950	927	6,950	927	1,853	(18,534)	-	-	
Total expenditure 2019	96,962	458,746	141,388	491,463	73,876	160,752	-	-	1,423,187	

5. Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2020 Total	2019 Total
	£	£
Depreciation	9,546	8,840
Loss on disposal of fixed assets	803	
Auditor's remuneration (excluding VAT):		
Audit - current year	9,500	9,500
Audit - prior year under accrual	1,167	1,900
Foreign exchange (losses)	(10,639)	(3,480)

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

Staff costs were as follows:

	2020 Total	2019 Total
	£	£
Salaries and wages	499,975	506,397
Redundancy and termination costs	28,736	-
Social security costs	41,601	34,604
Employer's contribution to defined contribution pension schemes	17,400	8,133
	587,712	549,134

There were no redundancy or termination costs accrued at the balance sheet date / settled and paid at the balance sheet date.

One employee earned between £80,000 and £90,000 during the year (2019: one between £70,000 and £80,000).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £232,067 (2019: £188,455).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2019: £nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 36 (2019: 42).

8. Related party transactions

There were no loans made to the charity in the year (2019: £nil). Included in other debtors at the year end is a balance due from Mr A McLean of £10,832, (2019: nil) that was repaid in January 2021.

Aggregate donations and other unrestricted income from Trustees were £8,750 (2019: £6,525).

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

	Fixtures and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£
COST OR VALUATION				
At the start of the year	34,386	24,338	4,884	63,608
Additions in year	-	16,366	-	16,366
Disposals in year	(239)	(7,223)	-	(7,462)
At the end of the year	34,147	33,482	4,884	72,513
Depreciation				
At the start of the year	18,787	20,547	3,027	42,361
Charge for the year	2,886	5,893	767	9,546
Eliminated on disposal	(119)	(5,449)	-	(5,568)
At the end of the year	21,554	20,991	3,794	46,339
Net book value				
At the end of the year	12,593	12,491	1,090	26,173
At the start of the year	15,599	3,791	1,857	21,247

11. Debtors

	2020	2019
	£	£
Other debtors	21,619	24,242
Prepayments and accrued income	14,002	391,903
	35,621	416,144

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,160	185
Taxation and social security	10,480	20,387
Other creditors	2,540	13
Accruals	24,586	30,038
	39,766	50,623

13a. Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
		£	£
Tangible fixed assets	26,173	-	26,173
Net current assets	524,123	185,003	709,126
Net assets at 31 December 2020	550,296	185,003	735,299

13b. Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	Total funds
		£	£
Tangible fixed assets	21,247	-	21,247
Net current assets	336,879	316,976	653,855
Net assets at 31 December 2019	358,126	316,976	675,102

14a. Movements in funds (current year)

	At 1 January 2020	Income & gains	Expenditure & losses	At 31 December 2020
	£	£	£	£
RESTRICTED FUNDS:				
Justice Changemakers Training	119,850	63,764	(125,315)	58,299
Justice Changemakers Services	160,109	270,933	(323,612)	107,430
Improving Prison Conditions	19,274	3,660	(3,660)	19,274
Promoting human rights in the justice system	17,743	30,000	(47,743)	-
Covid Response	-	62,302	(62,302)	-
Total restricted funds	316,976	430,659	(562,632)	185,003
General funds	358,126	1,147,087	(954,917)	550,296
Total funds	675,102	1,577,746	(1,517,548)	735,299

The narrative to explain the purpose of each fund is given at the foot of the note below. Included with the income for Covid Response is a reallocation of £1,986 from the Justice Changemakers Services funds brought forward and £3,016 from unrestricted funds. In the prior year there was no transfer of funds made.

14b. Movements in funds (prior year)

	At 1 January 2019	Income & gains	Expenditure & losses	At 31 December 2019
	£	£	£	£
RESTRICTED FUNDS:				
Justice Changemakers Training	81,850	155,733	(117,733)	119,850
Justice Changemakers Journeys	-	31,590	(31,590)	-
Justice Changemakers Services	112,849	342,586	(295,326)	160,109
Improving prison conditions	17,490	29,880	(28,096)	19,274
Promoting human rights in the justice system	-	90,918	(73,175)	17,743
Regional oversight	-	235,810	(235,810)	-
Total restricted funds	212,189	886,517	(781,730)	316,976
General funds	51,164	948,419	(641,457)	358,126
Total funds	263,353	1,834,936	(1,423,187)	675,102

Purposes of restricted funds

- **Justice Changemakers Training**
To enable prisoners and prison staff to study law at the University of London by distance learning.
- **Justice Changemakers Services**
To promote respect and fulfilment of the right of access to justice for inmates in Kenya and Uganda.
- **Justice Changemakers Journeys**
To provide professional secondment opportunities for senior prison personnel to learn from the UK prison management systems.
- **Improving Prison Conditions**
To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.
- **Promoting human rights in the justice system**
To improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.
- **Covid Response**
To facilitate the release of inmates through the provision of a Fines Fund Campaign and to make available additional sanitation and PPE equipment to all those within the prison complex.

15. 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.



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