

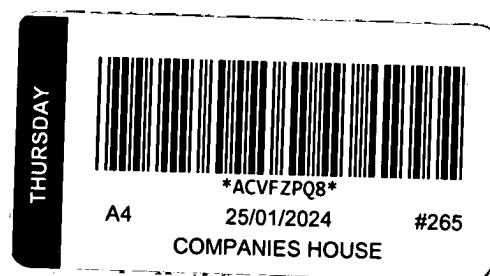
JUSTICE FIRST LIMITED

**TRUSTEES' REPORT AND
STATEMENT OF ACCOUNTS**

YEAR ENDED 30TH APRIL 2023

REGISTERED CHARITY : 1116388

COMPANY NUMBER : 5762730



JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Justice First Limited
Company Number	5762730
Charity Number	1116388

DIRECTORS AND TRUSTEES

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

Mrs. B Hungin	Chair
Mr. F.J Hutchinson	Vice Chair
Mr. W Suthers	Treasurer
Mr. J Fletcher	Company Secretary
Mrs. C Ramos	
Mr. T Bukasa	
Ms Satinda Collins	
Ms Laura Kirkpatrick	
Mr. Samsoudini Abdou Moussa	Appointed: 21.10.22

PROJECT MANAGER

Jason Hussein

OFFICE MANAGER/CASE WORKER

Solafa Eltom

CASE WORKER /OUTREACH

Lucie Fleming

CASE WORKER

Dean Backhouse

REGISTERED OFFICE

133 Norton Road
Stockton on Tees
TS18 2BG

INDEPENDENT EXAMINER

Mr J Gresham FCCA
Gresham and Gale
14 Fountain Street,
Guisborough TS14 6PP

BANKERS

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

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023(continued)

STRUCTURE GOVERNANCE AND MANAGEMENT

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

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

OBJECTIVES AND ACTIVITIES

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

ACHIEVEMENTS AND PERFORMANCE

Report by the Chair

This year has been characterised by an increase in demand for our services alongside an increase in our capacity to address different needs of those seeking asylum and following Leave to Remain. The regular Drop Ins in different parts of the region are now well established to encompass Middlesbrough, Hartlepool, Darlington and Redcar and Cleveland. This enables those who need our particular expertise to access it more readily.

Our caseworker, Dean Backhouse, achieved OISC level 2 in Immigration and Asylum and was therefore able to include immigration casework involving human rights-based applications and renewal of Leave to Remain. Both Lucie and Solafa have also been involved in Family Reunion applications which can be very complex and time consuming. It is evident that the level of legal aid and Solicitor availability has decreased significantly which causes our client base to increase when options are so severely limited. The most significant pressure felt by the team is from the time limits imposed on appeal applications and from the shortage of solicitors.

We continued to use the strategic and business plan as a monitoring tool and in September we organised a very successful 'Away day' for both Trustees and staff members. This enabled the Trustees to fully appreciate the complexity and depth of the work carried out by our Staff team and to offer support and affirmation.

This year has also seen an increase in outreach work with different organisations both raising awareness of our work and increasing understanding.

In partnership with Tees Valley of Sanctuary the whole team has taken part in building relationships with local schools – particularly All Saints in Ingleby Barwick. The team contributed to a week of assemblies with different year groups which were very successful. The school in turn raised funds for us through a non-uniform day. They are keen to continue the relationship which benefits their students.

We have also given presentations to the Northern College of Art which resulted in students using themes from refugee and asylum issues in their art projects.

Partnerships were also established with Teesside University – both with their law clinic and their International Relations Masters programme.

We have had some very favourable feedback from both departments.

It was a matter of great celebration that we were again able to hold our Refugee week 5 aside Football Tournament after a gap due to the COVID pandemic. This year there were 23 teams from many different nations celebrating 'the beautiful game' which unites people through sport. On the football pitch everyone is equal and close relationships are formed. As usual the catering was excellent and the day a true celebration of what is possible when barriers are forgotten.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023 (continued)

This was also the year when we realised the need to upgrade our website and to change our Logo to better reflect our aims and purpose. Two Faces Design who have produced our annual Christmas Card for many years engaged with us to design a new logo and new stationery. The result attractively reflects both our mission and the many clients who cross our threshold.

Following significant consultation, we engaged in a restructure of the staff team to better reflect the needs of the team and the needs of our clients. The position of Project Manager was made redundant with a generous redundancy package, and we opted for a flatter organisational structure and additional casework support. After a short transition period this is working well. We continue to enjoy close partnerships with other organisations in the area namely the Red Cross, Open Door, the Mary Thompson fund and MAP. Each organisation offers their own skills and expertise to our asylum community. We are also very grateful for the pro bono support of Sarah Rogers and the team at the Middlesbrough Immigration Advice Centre. Their legal expertise and advice are invaluable to us.

On a regional basis we continue to be a member of the Justice Together Initiative, with its aim of increasing the provision and quality of immigration advice in the North East. This enables us to take clients from a wider area with partners across the region. Justice First is unique in the area in the services we offer and welcomes this closer working with other organisations.

I would also again like to record our appreciation to the Foundations and Trusts who support us and contribute to our sustainability. The Lloyds Foundation have supported us both with grants and with developmental programmes which have been very beneficial. We are also grateful to the Henry Smith Trust, the AB Charitable Trust, Greggs Foundation, the Justice Together Initiative, and the James Knott Trust. We are also grateful to those who support us with monthly donations.

Our staff team are exceptional. They work under huge pressure to provide for the needs of our clients with passion, commitment, integrity and diligence. I would like to thank them on behalf of all of the Trustees. We are very fortunate to have a staff team of such calibre.

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

I would like to acknowledge the help and support of my fellow Trustees. Each one has different skills which combine so well to serve and support Justice First. We were sad to hear of the death of one of our longest serving Trustees – Mike Tomlin (who retired last year) and have funded a tree and plaque in his memory.

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

Barbara Hungin
Chair.

JUSTICE FIRST LIMITED
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023 (continued)

FINANCIAL REVIEW

RESERVES

The trustees have determined that free reserves equivalent to 6 months running costs (£75,000) at present levels will be required to allow the charity to continue its activities and seek alternative sources of funding, should there be a downturn in funding from current sources. At 30th April 2023, free reserves (i.e. those unrestricted reserves not tied up in fixed assets) amounted to £150,713. The trustees continue to look for alternative funding sources.

RISK REVIEW

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

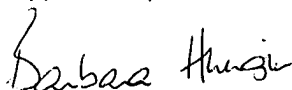
The trustees (who are also directors of Justice First Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Approved by the trustees on 18th January 2024 and signed on their behalf by:



Barbara Hungin
Trustee

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

I report on the accounts of the company for the year ended 30th April 2023 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

Mr J Gresham FCCA
Gresham and Gale
10th January 2024



14 Fountain Street
Guisborough
TS14 6PP

JUSTICE FIRST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30TH APRIL 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME					
Fundraising & donations		12,428	-	12,428	21,424
Gift aid tax		1,492	-	1,492	1,138
<i>Income from charitable activities</i>					
Grants receivable	2	145,014	29,590	174,604	130,846
Sundry income		490	-	490	50
Bank interest		652	-	652	32
TOTAL INCOMING RESOURCES		<u>160,076</u>	<u>29,590</u>	<u>189,666</u>	<u>153,490</u>
EXPENDITURE					
Cost of raising funds	3	1,509	-	1,509	1,250
<i>Expenditure on charitable activities</i>					
Cost of main activity	3	118,753	29,590	148,343	128,226
Governance costs	3	14,915	-	14,915	12,623
		<u>135,177</u>	<u>29,590</u>	<u>164,767</u>	<u>142,099</u>
Net income / (expenditure)		24,899	-	24,899	11,391
Transfers between funds		-	-	-	-
Net movement in funds for the year		24,899	-	24,899	11,391
Fund balances brought forward		125,814	-	125,814	114,423
FUND BALANCES CARRIED FORWARD	10	<u>150,713</u>	<u>-</u>	<u>150,713</u>	<u>125,814</u>

The notes on pages 8 to 13 form part of these accounts

JUSTICE FIRST LIMITED

BALANCE SHEET

AS AT 30TH APRIL 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		2,320		3,093
CURRENT ASSETS					
Debtors and prepayments	7	3,380		8,707	
Cash at Bank and in Hand		150,654		120,619	
		<u>154,034</u>		<u>129,326</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>5,641</u>		<u>6,605</u>	
NET CURRENT ASSETS			148,393		122,721
NET ASSETS			<u>150,713</u>		<u>125,814</u>
UNRESTRICTED FUNDS					
General Fund			150,713		125,814
RESTRICTED FUNDS			-		-
TOTAL FUNDS	9		<u>150,713</u>		<u>125,814</u>

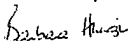
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

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

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

Approved by the Trustees on 18th January 2024 and signed on their behalf by:


Barbara Hungin
 Trustee/director

The notes on pages 8 to 13 form part of these accounts.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

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

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

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

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

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

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

(b) Funds

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

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

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

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(c) Income recognition

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

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

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

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

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

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

(d) Expenditure recognition

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

(e) Support costs allocation

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

The analysis of these costs is included in note 3.

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

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

1. ACCOUNTING POLICIES

(f) Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance.
-----------------------	-----------------------

(g) Debtors and creditors receivable / payable within one year

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

(h) Provisions

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

(i) Employee benefits

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

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

(j) Tax

As a charity, Justice First is exempt from tax on income and gains falling within schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

No tax charges have arisen for the charity.

(k) Going concern

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

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

2. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Grants receivable				
Lloyds Bank Foundation	27,275	-	27,275	30,000
Lempriere Pringle 2015	-	-	-	5,000
The A.B. Charitable Trust	21,600	-	21,600	-
Allen Lane Foundation	-	-	-	5,000
Darlington Borough Council	2,000	-	2,000	-
Middlesbrough Council	-	-	-	5,000
Stockton Council	5,000	-	5,000	5,000
Henry Smith Foundation	26,400	-	26,400	-
National Lottery Funding	-	17,394	17,394	-
Redcar & Cleveland Council	5,000	-	5,000	-
Sir James Knott Trust	10,000	-	10,000	10,000
Comic Relief	-	-	-	3,995
Justice Together Initiative	32,739	-	32,739	11,851
Greggs Foundation	15,000	-	15,000	15,000
Barrow Cadbury Trust	-	-	-	-
The Access to Justice Foundation	-	12,196	12,196	40,000
	<u>145,014</u>	<u>29,590</u>	<u>174,604</u>	<u>130,846</u>

Of the £174,604 grant income in 2023 (2022: £130,846), £145,014 was unrestricted funds (2022: £86,851) and £29,590 was restricted funds (2022: £43,995).

3. TOTAL RESOURCES EXPENDED	Cost of Raising Funds	Cost of Charitable Activities	Governance Costs	2023 Total	2022 Total
	£	£	£	£	£
Directly Allocated Costs					
Staff travel	-	1,264	-	1,264	787
Translation & interpreting costs	-	2,574	-	2,574	1,357
Insurance	-	1,929	-	1,929	1,660
Volunteer expenses	-	846	-	846	387
Telephones & internet	-	378	-	378	403
Postage, stationery & office costs	-	5,222	-	5,222	3,706
Sundries	-	221	-	221	136
Independent examiner's fee	-	-	1,278	1,278	915
Depreciation	-	773	-	773	1,032
Staff Training & Welfare	-	545	-	545	575
Fundraising	1,509	-	-	1,509	1,250
IT costs	-	10,964	-	10,964	8,613
Discretionary support	-	1,078	-	1,078	4,196
Support Costs allocated on the basis of usage,					
Salaries	-	109,020	12,134	121,154	100,525
Premises expenses	-	13,529	1,503	15,032	16,557
TOTAL RESOURCES EXPENDED	<u>1,509</u>	<u>148,343</u>	<u>14,915</u>	<u>164,767</u>	<u>142,099</u>

Of the £164,767 expenditure in 2023 (2022: £142,099), £135,177 was unrestricted funds (2022: £94,771) and £29,590 was restricted funds (2022: £47,328).

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

4. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation	773	1,032
Trustees' expenses	-	-
Independent Examiner's Fee	1,278	915
Other accountancy costs	-	-
	<u> </u>	<u> </u>

5. EMPLOYEE EMOLUMENTS

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

	2023	2022
	£	£
Wages and Salaries	111,502	93,372
Social Security costs	11,364	8,575
Employment Allowance	(4,851)	(4,223)
Pension costs	3,139	2,801
	<u> </u>	<u> </u>
	121,154	100,525
	<u> </u>	<u> </u>

The average number of employees during the year was 4 (2022: 4)

6. FIXED ASSETS

	Equipment
	£
COST	
At 30 th April 2022	15,658
Additions	-
	<u> </u>
At 30 th April 2023	15,658
	<u> </u>
DEPRECIATION	
At 30 th April 2022	12,565
Charge for the period	773
	<u> </u>
At 30 th April 2023	13,338
	<u> </u>
NET BOOK VALUE	
At 30 th April 2023	2,320
	<u> </u>
At 30 th April 2022	3,093
	<u> </u>

There were no commitments to capital expenditure at 30th April 2023.

JUSTICE FIRST LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

7. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	3,380	8,707
Social security and other taxes	-	-
	<u>3,380</u>	<u>8,707</u>

8. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,852	2,852
Other creditors and accruals	821	1,786
Social security and other taxes	1,968	1,967
	<u>5,641</u>	<u>6,605</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible Fixed Assets	2,320	-	2,320	3,093
Current Assets	154,034	-	154,034	129,326
Current Liabilities	(5,641)	-	(5,641)	(6,605)
	<u>150,713</u>	<u>-</u>	<u>150,713</u>	<u>125,814</u>

10. MOVEMENTS IN FUNDS

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Restricted Funds					
	-	29,590	(29,590)	-	-
	<u>-</u>	<u>29,590</u>	<u>(29,590)</u>	<u>-</u>	<u>-</u>
Total Restricted Funds	-	29,590	(29,590)	-	-
Unrestricted Funds	125,814	160,076	(135,177)	-	150,713
	<u>125,814</u>	<u>160,076</u>	<u>(135,177)</u>	<u>-</u>	<u>150,713</u>
Total Funds	<u>125,814</u>	<u>189,666</u>	<u>(164,767)</u>	<u>-</u>	<u>150,713</u>