



**TRANSFORM JUSTICE**

**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2024.

**COMPANY INFORMATION**

<b>Registration</b>	Company Number: 08031781 Charity Number: 1150989
<b>Board of Trustees</b>	The following persons have served as members of the Board during the period and up to the date of this report:  Chris Stanley (resigned January 2024) Nicola Lowit Simon Wolfensohn Darryn Frost Nicola Hill (appointed September 2023) Sobanan Narenthiran (appointed February 2024) Benedict Linton (appointed February 2024) Marie Ann Sheldon Sarah Waite Elaine Pomery
<b>Registered Office</b>	43 Lawford Road London NW5 2LG
<b>Bankers</b>	Co-operative Bank PO Box 250 Skelmersdale WN8 6WT  Metro Bank One Southampton Row London WC1B 5HA
<b>Independent Examiner</b>	Anthony Epton FCA, CTA, FCIE Goldwins Limited 75 Maygrove Road, West Hampstead, London NW6 2EG

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**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012 and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

Summary

The politics of criminal justice were dominated by the looming prison capacity crisis and the continuing backlog in the courts. Ministers resorted to letting prisoners out early but found no means of resolving the courts backlog. During this “holding” period (in which an election was expected to be called at some point in 2024), the political parties vied with each other to be tough on crime, despite the prison capacity issue. We engaged with all parties including shadow ministers.

The outstanding project of the year was CourtWatch London, which involved recruiting community volunteers to observe and write notes on magistrates’ court hearings - findings we analysed throughout early 2024 and published in May. We also made steady progress advocating for diversion from prosecution, contributed to heightened awareness of the problems caused by the Single Justice Procedure, and increased membership for our FairChecks movement to reform criminal records disclosure. We continue to reach new audiences through the Transform Justice podcast and to get prominent coverage in print media.

Resolving crime without going to court

This was the fourth and final year of funding for our programme (funded by the Lloyds Bank Foundation) advocating for greater diversion from prosecution. This year we continued to engage with national stakeholders including the National Police Chiefs’ Council, the Ministry of Justice, the Home Office and the inspectorate. We offered advice to police forces and advocated through social and mainstream media for greater consideration of out of court resolutions rather than prosecution for low level crime. We had particular success in three areas. We persuaded the retail industry not to lobby for the offence of assaulting a retail worker to have an increased maximum prison sentence. We promoted our crime resolution tracker - an interactive online “league table” of police forces ranked by how much they diverted from courts - as a key tool in incentivising forces to divert more. The NPCC changed the terminology they used from ‘out of court disposals’ to ‘out of court resolutions’ based on our messaging research. We also ran an action learning set for police officers who led the out of court resolution team for their force. Our work on promoting diversion from court has given police forces confidence to explain why diversion is an effective option.

FairChecks

The FairChecks movement (which started in 2020) has over 8000 supporters, most of whom are recruited via social media. It is a joint project with the charity Unlock. Supporters advocate for reform of criminal records disclosure - to reduce the number of old and minor offences appearing on criminal records checks and allow people to move on and fulfil their potential. The goal is legislative reform. This is ambitious but achievable given widespread parliamentary support for reform. The challenge is to convert that support to parliamentary and ministerial action. To that end our supporters engaged with their own constituency parliamentary candidates and MPs and Transform Justice engaged with civil servants and ministers. As of March 2024, supporters had contacted 85% of MPs asking for their support. MP research conducted pro

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bono by NFP on our behalf found that 21% of MPs surveyed were supportive of FairChecks. This year we increased the number of supporters and launched an ambassadors programme for supporters who were

keen to take their activism to the next level by sharing their story publicly and engagement with media and government stakeholders - we now have 9 ambassadors.

In January we secured media coverage for a new report - "Land of the free? Comparing England & Wales criminal records with five US states" - which proved that criminal records disclosure regulations are more punitive in England and Wales than in many US states. We engaged with manifesto drafting teams from Labour, Conservative, Lib Dem and the Green Party aiming for criminal record reform in general or one of our three policy asks to be included in party manifestos.

### Criminal courts and sentencing

We have continued to pursue recommendations from previous Transform Justice research and to exploit opportunities to increase awareness of issues on which we have expertise. The single justice procedure is a good example. This way of prosecuting people for low level crime (like not having the right bus ticket) is little scrutinised or challenged. But Transform Justice is one of the few charities to have examined it and to express evidence-based concerns about it. In the wake of the Post Office scandal, journalists became more interested in the SJP and Transform Justice's concerns were featured in a number of articles including the Evening Standard investigations led by Tristan Kirk.

### Courtwatch London

We ran CourtWatch London - a mass court observation project where volunteer members of the public observed magistrates' courts hearings and reported what they saw. The project aimed to open up the magistrates' courts to observers from the local community. We recruited and trained over 150 volunteer members of the public to visit magistrates' courts, watch hearings and send us notes of their observations. Courtwatching ran from July to December 2023, bringing 82 courtwatchers into magistrates' courts to report on a total of 1,129 hearings. Our team analysed the data and prepared three reports to be published later in the year (May 2024). A learning guide on the courtwatching methodology will also be published in August 2024. In the meantime we fed early findings into policy making in several ways. In September 2023 we facilitated a meeting between Ministry of Justice open justice policy makers and courtwatchers to feed into the government's open justice call for evidence. We supported the Law Society's (ultimately successful) criminal legal aid judicial review, feeding in courtwatcher reports from hearings with unrepresented defendants. In February we fed into HMCTS' new published guidance on attending and observing courts, drawing on experiences and reports from our courtwatchers.

The project improved our understanding of what happens in court and strengthened the case for policy and practice change in areas such as defendant participation, video links, open justice and sentencing. It also increased community ownership and interest in our magistrates' courts, prompting seven volunteers to express an interest in applying to be magistrates themselves. Many of the courtwatchers have indicated that they would be interested in continuing to CourtWatch and we hope to build on that enthusiasm in a second phase of the project which would involve existing volunteers more closely in the project's design.

### Parliamentary engagement

We did not do full briefings for the criminal justice bills which were tabled this year. However, we did brief MPs sitting on the Bill Committee for the Criminal Justice Bill on two particular issues - police child remand and violence against retail workers. We advocated for a change in the legal criteria used by police to remand children. We would like these criteria to be more restrictive (to reduce use of detention) and persuaded Labour to table an amendment to that effect. We also provided reasoned arguments against a Labour

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amendment which aimed to introduce the offence of assault retail worker with a maximum penalty of double the current tariff for the equivalent offence. In March we coordinated an open letter to the retail industry

organisation the British Retail Consortium, signed by 12 charities, which led to the BRC rescinding their call for an increased maximum penalty. The Bill and all potential amendments fell when the Prime Minister called the general election.

#### Podcast

The Transform Justice podcast was launched in June 2022 and has now established itself as a regular listen for those interested in criminal justice policy and practice. In 2023/4, 13 podcasts were “published” on issues ranging from rape prosecutions to neurodivergent defendants, all featuring well-respected guests from across the criminal justice sector. By April 2024 we had 710 followers and a 5 star rating on Spotify, and 293 followers and a 4.6 star rating on Apple podcasts. The number of listens in the first 24 hours of publishing each episode continues to increase steadily. The podcast aims to raise awareness of issues and educate in an accessible way.

#### Localising criminal justice services

In July we published a short briefing [paper](#) making the case for greater localisation of criminal justice services - including probation, victims’ services, CPS and courts. The paper revisited arguments made in previous Transform Justice research by Rob Allen, updated in light of the renewed political enthusiasm for devolution, desk research and conversations with key stakeholders. It advocated for the delegation of criminal justice budgets to police and crime commissioner level so that local politicians could decide how funds could be most effectively spent. We promoted the ideas to policy makers and politicians as a radical solution to the perverse incentives in the criminal justice system. While the ideas did not feature in party manifestos they did gain support from some quarters, particularly probation with the outgoing Chief Probation Inspector Justin Russell calling for more localism in his September 2023 [farewell message](#).

#### Better Justice

We continued to engage with the Better Justice project. We are one of the key partners of this group aiming to change the political narrative on criminal justice. In January the group launched a [report](#) on the relationship between penal reform charities and politicians. This independent research suggested a mutual lack of understanding between the two sectors which this project will seek to resolve.

#### A note to donors, volunteers and supporters

Transform Justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes lawyers Reed Smith, who offered us pro bono research, and Burges Salmon, 23es Chambers, Herbert Smith Freehills, London Metropolitan University and Mountford Chambers, all of whom allowed Transform Justice to use meeting rooms pro bono.

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**Financial Review**

**Result for the period**

The Board of Trustees reports an excess of Income over expenditure £4,404, which is added to other funds and carried forward for future use.

**Reserves**

The accounts show total unrestricted funds carried forward of £116,341 (2023: £111,937) as shown in Note 13 to the financial pages.

**Statement of Trustee responsibilities**

Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to 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 responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Nicola Lowit  
On behalf of the Board

## **Independent Examiner's Report to the Trustees of Transform Justice**

I report to the charity Trustees on my examination of the accounts of the Transform Justice for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Epton BA FCA CTA FCIE  
Goldwins  
Chartered accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

**Transform Justice****Statement of financial activities**

(incorporating an income and expenditure account)

**For the year ended 31 March 2024**

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income from:</b>					
Donations	3	421	407	828	8,643
Charitable activities	4	<u>87,754</u>	<u>117,450</u>	<u>205,204</u>	<u>130,600</u>
<b>Total income</b>		<u>88,175</u>	<u>117,857</u>	<u>206,032</u>	<u>139,243</u>
<b>Expenditure on:</b>	5				
Charitable activities		<u>83,771</u>	<u>117,857</u>	<u>201,628</u>	<u>176,334</u>
<b>Total expenditure</b>		<u>83,771</u>	<u>117,857</u>	<u>201,628</u>	<u>176,334</u>
<b>Net income / (expenditure) for the year</b>		<b>4,404</b>	-	<b>4,404</b>	(37,091)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>4,404</b>	-	<b>4,404</b>	(37,091)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>111,937</u>	-	<u>111,937</u>	<u>149,028</u>
<b>Total funds carried forward</b>		<u><b>116,341</b></u>	<u>-</u>	<u><b>116,341</b></u>	<u>111,937</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.



**Transform Justice**  
**Balance sheet**  
**As at 31 March 2024**

	Note	2024 £	2024 £	2023 £	2023 £
<b>Current assets:</b>					
Debtors	10	619		-	
Cash at bank and in hand		<u>152,984</u>		<u>178,775</u>	
		<b>153,603</b>		<b>178,775</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>37,262</u>		<u>66,838</u>	
<b>Net current assets</b>			<b>116,341</b>		<b>111,937</b>
<b>Total net assets</b>			<b>116,341</b>		<b>111,937</b>
<b>Funds</b>	14				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>116,341</u>		<u>111,937</u>	
Total unrestricted funds			<b>116,341</b>		<b>111,937</b>
<b>Total funds</b>			<b>116,341</b>		<b>111,937</b>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustee acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on .....

and signed on their behalf by:

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**Nicola Lowit**  
**Trustee**

**Company registration no. 08031781**

The attached notes form part of the financial statements.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

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**1 Accounting policies**

**a) 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 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) 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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**d) 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.

**e) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations and grants solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on raising funds comprise the cost of donations made; expenditure on charitable activities include costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**h) Tangible fixed assets**

Expenditure on assets costing less than £1,000 is expensed.

**i) 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.

**j) 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.

**k) 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.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**2 Detailed comparatives for the statement of financial activities**

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
<b>Income from:</b>			
Donations	8,260	383	8,643
Charitable activities	85,000	45,600	130,600
<b>Total income</b>	<b>93,260</b>	<b>45,983</b>	<b>139,243</b>
<b>Expenditure on:</b>			
Charitable activities	84,102	92,232	176,334
<b>Total expenditure</b>	<b>84,102</b>	<b>92,232</b>	<b>176,334</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>9,158</b>	<b>(46,249)</b>	<b>(37,091)</b>
Transfers between funds	-	-	-
<b>Net income / (expenditure)</b>	<b>9,158</b>	<b>(46,249)</b>	<b>(37,091)</b>
Total funds brought forward	102,779	46,249	149,028
<b>Total funds carried forward</b>	<b>111,937</b>	<b>-</b>	<b>111,937</b>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	421	407	828	8,643
	<b>421</b>	<b>407</b>	<b>828</b>	<b>8,643</b>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Grants receivable</b>				
The Hadley Trust	70,000	-	70,000	70,000
ABRDN Financial Fairness Trust	-	35,000	35,000	-
Network for Social Change - Courtwatch	-	15,000	15,000	-
Article for Times (Fairchecks)	-	200	200	-
Podcast for Howard League	1,254	-	1,254	-
Barrow Cadbury Trust	-	35,000	35,000	2,600
Lloyds Bank Foundation	-	32,250	32,250	13,000
Lady Edwina Grosvenor	-	-	-	30,000
AB Charitable Trust - General Fund	16,500	-	16,500	15,000
<b>Total income from charitable activities</b>	<b>87,754</b>	<b>117,450</b>	<b>205,204</b>	<b>130,600</b>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**5 Analysis of expenditure**

	<u>Charitable activities</u> £	<u>Support costs</u> £	<u>2024 Total</u> £	<u>2023 Total</u> £
Staff costs	-	153,848	153,848	123,003
<b>Scoping, research and dissemination activities</b>		-	-	-
Podcast project	1,308	-	1,308	2,973
Criminal Records (Fairchecks)	10,447	-	10,447	7,181
Courtwatch	9,444	-	9,444	-
Alternatives to Prosecution	3,032	-	3,032	1,492
Magistrates Survey	-	-	-	320
<b>Grants to organisations</b>				
Fairchecks project	-	-	-	5,750
Other organisations	6,500	-	6,500	-
<b>Support costs</b>				
Administrative and research support	-	-	-	21,215
Office and general expenses	-	4,978	4,978	4,539
Website update	-	8,147	8,147	7,462
Independent examination	-	1,860	1,860	1,680
Governance costs	-	1,863	1,863	559
Trustee expenses	-	201	201	160
	<u>30,731</u>	<u>170,897</u>	<u>201,628</u>	<u>176,334</u>
Support costs	170,897	(170,897)	-	
<b>Total expenditure 2024</b>	<u><u>201,628</u></u>	<u><u>-</u></u>	<u><u>201,628</u></u>	
Total expenditure 2023	<u><u>176,334</u></u>	<u><u>-</u></u>	<u><u>176,334</u></u>	

Of the total expenditure, £83,771 was unrestricted (2023: £84,102) and £117,857 was restricted (2023: £92,232).

**Transform Justice**  
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**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2024</b>	<b>2023</b>
	£	£
Independent examiner's fees net of VAT	<b>1,550</b>	<b>1,400</b>

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

Staff costs were as follows:	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	<b>106,443</b>	<b>78,060</b>
Social security costs	<b>4,942</b>	<b>2,071</b>
Employer's contribution to defined contribution pension schemes	<b>2,186</b>	<b>1,482</b>
Other staff costs	<b>277</b>	<b>1,390</b>
Pension contribution (salary sacrifice)	<b>40,000</b>	<b>40,000</b>
	<b>153,848</b>	<b>123,003</b>

No employees earned over £60,000 in the year.

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £56,925 (2023: £56,011).

No charity trustees were paid or received any other benefits from employment with the charity in the year (2023: £nil). Trustees' expenses represents the payment of reimbursement of travel costs totalling £201 (2023: £160).

**Staff numbers**

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

	<b>2024</b>	<b>2023</b>
	No.	No.
Charitable activities	<b>4</b>	<b>3</b>
	<b>4</b>	<b>3</b>

**8 Taxation**

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

**9 Pension**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. Contributions for March 2024 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.8 % and this is deducted from the investment fund annually. Employees can also, on their request, opt for the charity pension contribution to be made to their personal pension scheme rather than the provided NEST scheme. One employee opted for this in 2024 (2023:one). The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£40,000 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2023 £40,000).

**Transform Justice**  
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**10 Debtors**

	2024	2023
	£	£
Other debtors	619	-
	<u>619</u>	<u>-</u>

**11 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	142	135
Taxation and social security	-	199
Pension	260	574
Accruals	1,860	1,680
Deferred income	35,000	64,250
	<u>37,262</u>	<u>66,838</u>

**Deferred income**

	2024	2023
	£	£
Balance at the beginning of the year	64,250	-
Amount released to income in the year	(64,250)	-
Amount deferred in the year	35,000	64,250
Balance at the end of the year	<u>35,000</u>	<u>64,250</u>

Deferred income represents grants received for the purpose of expenditure in a future period. Deferred income comprises of grants from: ABRDN Financial Fairness Trust £35,000.

**12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	116,341	-	116,341
<b>Net assets at the end of the year</b>	<u>116,341</u>	<u>-</u>	<u>116,341</u>

**Analysis of net assets between funds-prior year**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	111,937	-	111,937
Net assets at the end of the year	<u>111,937</u>	<u>-</u>	<u>111,937</u>

**Transform Justice**  
**Notes to the financial statements**  
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**13 Movements in funds**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b><u>Restricted funds:</u></b>					
ABRDN Financial Fairness Trust	-	35,000	35,000	-	-
Network for Social Change - Courtwatch	-	15,000	15,000	-	-
Article for Times (Fairchecks)	-	200	200	-	-
Barrow Cadbury Trust	-	35,000	35,000	-	-
Lloyds Bank Foundation	-	32,250	32,250	-	-
CAF Donation - Fairchecks	-	407	407	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>117,857</b>	<b>117,857</b>	<b>-</b>	<b>-</b>
<b><u>Unrestricted funds:</u></b>					
General funds	111,937	88,175	83,771	-	116,341
<b>Total unrestricted funds</b>	<b>111,937</b>	<b>88,175</b>	<b>83,771</b>	<b>-</b>	<b>116,341</b>
<b>Total funds</b>	<b>111,937</b>	<b>206,032</b>	<b>201,628</b>	<b>-</b>	<b>116,341</b>
<b>Movements in funds-prior year</b>					
	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b><u>Restricted funds:</u></b>					
Lady Edwina Grosvenor/donation - Fairchecks	-	30,000	(30,000)	-	-
Lloyds Bank Foundation - Alternatives to Prosecution	44,549	13,000	(57,549)	-	-
Barrow Cadbury Trust - Mental Health Crisis	1,700	600	(2,300)	-	-
Barrow Cadbury Trust - Courtwatch	-	2,000	(2,000)	-	-
CAF Donation - Fairchecks	-	383	(383)	-	-
<b>Total restricted funds</b>	<b>44,549</b>	<b>45,600</b>	<b>(91,849)</b>	<b>-</b>	<b>-</b>
<b><u>Unrestricted funds:</u></b>					
General funds	102,779	93,260	(84,102)	-	111,937
<b>Total unrestricted funds</b>	<b>102,779</b>	<b>93,260</b>	<b>(84,102)</b>	<b>-</b>	<b>111,937</b>
<b>Total funds</b>	<b>147,328</b>	<b>138,860</b>	<b>(175,951)</b>	<b>-</b>	<b>111,937</b>

**Purpose of restricted funds**

Funding from The Barrow Cadbury Trust and Network for Social change were used for the Courtwatch project whereby Volunteers observe the daily hearings and report on what they see with the aim to increase community ownership and oversight of what our courts are doing to and for people. This project ran throughout 23/24, with three reports published during 24/25.

Funding from ABRDN Financial Fairness Trust were received for FairChecks - a campaign aiming to empower people with lived experience to advocate for reform to the criminal records disclosure system so that old and minor cautions and convictions are not revealed in checks.

Funding from Lloyds Bank foundation was received to extend the Alternatives to Prosecution Project by a further year, advocating for increased use of ways to resolve crime (including out of court disposals, diversion and restorative justice) without going to court.

Further funds for Fairchecks were received from individual donations via CAF and also payment for an article written for the Times about Fairchecks.

**14 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**15 Related party transactions**

There were no related party transaction during the year (2023- none).