

# **FAIR TRIALS INTERNATIONAL**

(Company limited by guarantee no. 07135273  
registered charity no. 1134586)

## **REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

---

**FAIR TRIALS INTERNATIONAL****COMPANY LIMITED BY GUARANTEE NO. 07135273 registered charity number 1134586****REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>CONTENTS</b>	<b>Page</b>
Charity Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Auditor's report	14
Consolidated Statement of Financial Activities	17
Consolidated and Parent Balance Sheets	18
Consolidated Statement of Cash Flows	19
Notes to the Financial Statements	20

---

**FAIR TRIALS INTERNATIONAL****REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>Status</b>	The organisation is a private company limited by guarantee
<b>Company number</b>	07135273
<b>Charity number</b>	1134586
<b>Board of Trustees</b>	Matthew Bruce Peter Carter QC (Resigned 30 <sup>th</sup> June 2020) Martha Dark (Appointed 30 <sup>th</sup> June 2020) Amy Jeffress Eric Kolodner (Chair) Conrad Levy (Treasurer – Resigned 30 <sup>th</sup> June 2020) Morris Lipson Stephen Muers Jasvinder Nakhwal (appointed 21 <sup>st</sup> January 2020) Rachel Short (Treasurer - appointed 30 <sup>th</sup> June 2020) Robert Scott Kate Steele Elizabeth Wilmshurst CMG (Resigned 26 <sup>th</sup> January 2021)
<b>Chief Executive</b>	Jago Russell
<b>Bankers</b>	Barclays Bank PLC 1 Churchill Place Canary Wharf London E14 5HP
<b>Registered office</b>	5 Castle Road London NW1 8PR
<b>Auditors</b>	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditors 2 London Wall Place London EC2Y 5AU

---

**FAIR TRIALS INTERNATIONAL**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

The Trustees of Fair Trials International (the "Charity") are pleased to present their report together with the consolidated financial statements of the Charity for the year ended 31 March 2021. 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.

**Constitutional, governance and management**

In 2010, the Charity was incorporated and registered in England and Wales as a company limited by guarantee (company number 07135273 and registered charity number 1134586). Previously, the Charity operated as the Fair Trials Abroad Trust (charity number 1079079). The Charity is governed by its Memorandum and Articles of Association which were signed on 25 January 2010. The Memorandum and Articles of Association of the Charity were amended on 21<sup>st</sup> July 2020 to revise the Charity's objects.

In recognition of the Charity's increasing work with the institutions of the European Union, the Charity opened an office in Brussels in April 2014 and, in May 2014, founded Fair Trials Europe, a registered public foundation in Belgium (registered number 0552.688.677: Avenue Louise 209A, 1050, Brussels). Also, consistent with the Charity's strategy of expanding the global reach of its work, Fair Trials Americas was incorporated in Washington D.C. on 12 April 2017. Fair Trials Americas (Address 1100 13th NW, Suite 800, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. The financing arrangements currently in place and the power to cast the majority of votes at meetings of its board are the determining factors that Fair Trials Europe be treated as a controlled subsidiary of the Charity (see note 8). The financing arrangements currently in place, the role of the global CEO, control over key operating and financial decisions and the concurrent purposes of the charities are the determining factors that Fair Trials Americas be treated as a controlled subsidiary of the Charity (see note 8).

Fair Trials Europe, Fair Trials Americas and the Charity operate under the name "Fair Trials".

**Trustees**

The directors of the Charity are its trustees for the purposes of charity law (the "Trustees"). The Trustees who have served during this year and since the year end are set out in the legal and administrative information at the front of the Report and Accounts.

Three of the Trustees are also members of the Board of Directors ("Administrateurs") of Fair Trials Europe and two trustees are members of the board of directors for Fair Trials Americas. The Charity's Chief Executive is also a non-voting director on the Boards of Fair Trials Europe and Fair Trials Americas. The Charity's Director of Finance and Operations has been appointed as a non-voting Director on the Board of Fair Trials Europe.



Peter Carter and Conrad Levy retired from the Board in June 2020 and Elizabeth Wilmshurst retired from the Board in January 2021. The Trustees thank Peter, Conrad and Elizabeth for their service to the Charity.

### **Selection and appointment of Trustees**

Trustees regularly review the composition of the Board (most recently in January 2021) and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. During the year, new appointments were made following public advertisements. Potential new Trustees are agreed by existing Trustees and are appointed by a resolution of the Board of Trustees. The Trustees appoint the Chief Executive who is responsible for leading Fair Trials and for working with the Trustees to develop and implement Fair Trials' strategic goals.

### **Induction and training of Trustees**

Prior to their appointment, new Trustees meet with the Chair and Chief Executive to discuss the role and are provided with key documentation relating to Fair Trials, including the Trustee role description. Following their appointment, new Trustees are briefed by the Chief Executive on the work of Fair Trials and provided with materials, including strategy documents. Additional training needs for Trustees are kept under review to ensure the Board has the necessary knowledge, skills and experience.

### **Risk management**

As well as regular review of the risk register by the staff team, the Trustees' risk management strategy comprises a regular review of the principal risks and uncertainties that Fair Trials faces and the establishment of policies, systems and procedures to mitigate risks.

The Trustees have assessed the major risks, in particular those relating to operations and finance, and are satisfied that the systems in place to moderate exposure to risks are sufficient. The principal risks identified are as follows:

- Fundraising and reserves failing to keep pace with Fair Trials' growing operations;
- The loss of data which is key to Fair Trials' work.

The Trustees' response to these is reflected in part in the financial statements for the year. This includes:

- Continuing to grow both restricted and core funding in the year; and
- Maintaining secure hosted IT systems on Microsoft Office 365, supported by an external IT specialist firm.

As discussed below, the Charity has reviewed its risk register in light of the impact of Covid-19 and believes that appropriate systems have been put in place to mitigate risks.

### **Related parties**

The Charity considers the Trustees, the Chief Executive and the Director of Finance & Operations to have been the key management personnel of Fair Trials during the year, in charge of directing and controlling, running and operating Fair Trials on a day to day basis. None of the Trustees receive any remuneration or other benefits from their work for Fair Trials. Any conflicts of interest, including those resulting from connections between Trustees and key management and third parties, must be disclosed at the Trustees' meeting and are then noted in a register of conflicts. All potential conflicts

were reviewed by the Trustees and considered to have no practical effect. Related party transactions are referred to in note 16.

### **Pay policy**

The pay of all staff is reviewed annually, but changes can also be made outside that process if warranted. Salaries are reviewed and approved by a sub-committee of Trustees. Management provide recommendations for salary increases and an update of banding levels where available for the sub-committee to review. For Key Management Personnel, salaries are reviewed annually with recommendations made by the relevant line manager and, in the case of the Chief Executive, by the Chair of Trustees including a review of personal performance and the overall performance of Fair Trials in meeting its strategic and financial objectives. The last annual salary review for all staff was completed in March 2021, taking effect in April 2021.

### **Vision, mission and strategic aims**

Fair Trials reviewed and updated its objects in 2020 which now read as follows:

To promote the sound administration of the law by:

- (a) providing or assisting in the provision of legal advice and representation to people who have been charged with or accused of criminal acts and who are in need and who allege that there has been a failure to comply with the due process of law in the country concerned; and
- (b) promoting and undertaking measures to monitor, reduce and eliminate failures to comply with the due process of law.

Due process of law means:

- (a) The domestic law of the country concerned including international treaty obligations where those obligations give rise to justiciable rights recognised in that country; and
- (b) Recognised or customary practices followed in the country concerned.

To promote education in and conduct research into the sound administration of the law making the useful results of such research available to the public.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) and, in particular, the right to a fair trial, by all or any of the following means:

- (a) Monitoring abuses of the right to a fair trial;
- (b) Providing legal advice and assistance to people who have been charged with or accused of criminal acts;
- (c) Obtaining redress for victims of violations of the right to a fair trial;
- (d) Educating the public and conducting research in relation to the right to a fair trial;
- (e) Providing technical advice to government and others on the right to a fair trial;
- (f) Commenting on proposed legislation and intervening in litigation relating to fair trials;
- (g) Promoting public support for the right to a fair trial and raising awareness of related issues; and
- (h) Conducting international advocacy on fair trials.

Fair Trials' vision is for criminal justice systems underpinned by fair trial rights that:

- Provide a proportionate response to serious social harms, with robust procedures that respect the gravity of criminalisation;
- Respect the humanity of people accused of crimes, with procedures that protect human rights and ensure participation; and



- Hold the power of states' law enforcement machinery to account, with procedures that expose abuse and offer redress.

The right to a fair trial has long been recognised internationally as a fundamental human right. In practice, however, it is routinely abused and the scale and nature of the challenges are growing: states develop swifter ways of imposing convictions; the political emphasis on security has had a corrosive effect on fairness; and the rise of populist governments has resulted in broader threats to the rule of law and post-war human rights framework. Covid-19 and countries' responses to it has also raised significant new challenges for fair trial rights globally. There is, however, also cause for optimism as multinational bodies have started to wake up to the fact that cross-border cooperation to fight crime will not work if rights are not protected; there is growing public recognition of persistent rights abuses, such as police abuse and torture and the over-use of detention; and the Black Lives Matter movement has mobilized millions of people increasing awareness of police abuse against racialized groups and the need to reimagine the role of criminal justice in society.

As a specialist, international not-for-profit organisation, Fair Trials' aim is to strengthen collective, sustained and locally-rooted reform movements across the globe by:

- Examining and exposing global threats to justice (emerging challenges and pervasive problems) and identifying practical, rights-based solutions. It does this through research, reports and media commentary.
- Building effective movements for reform, connecting constituencies for change to share expertise, learning and ideas across borders. It supports national NGOs, lawyers and academics with strategic litigation, policy reform and innovation.
- Advocating for fair trial rights to be respected in the design and implementation of global and regional criminal justice policy.

In addition to identifying and addressing emerging threats and opportunities (as demonstrated by its response to the COVID-19 pandemic in the past year), Fair Trials focuses on advancing specific reform priorities. These currently include:

- Protecting fairness in trial waiver systems and fast-track trials
- Access to the effective assistance of a lawyer in police custody
- Preventing the abuse of INTERPOL wanted person alerts and provide redress for victims of abusive alerts
- Reducing the overuse of pre-trial detention
- Building a movement of lawyers/NGOs to strengthen effective criminal defence in Latin America

Discrimination, and in particular discrimination against racialised and ethnic groups, is one of the most serious and evident challenges created and exacerbated by criminal justice systems globally. Fair Trials works to tackle discrimination and disparities across all areas of its work.

On an ongoing basis, the Board of Trustees reviews Fair Trials' strategy, the success of its key activities in achieving its objectives and the public benefits that these activities have delivered. In January 2021 the Trustees of the Charity, Fair Trials Europe and Fair Trials Americas came together to review the strategy. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing Fair Trials' aims and activities.

## **How Fair Trials' activities deliver a public benefit**

Fair Trials' activities are consistent with its strategic aims, focus on delivering its mission and are for the public benefit. Key activities undertaken by Fair Trials' during the reporting period, and the public benefit achieved, are outlined below.

### **A) Protecting fairness in trial waiver systems and fast-track trials**

Fair Trials continued its work to raise awareness of the global spread of plea bargaining and the threats this can pose to fairness, justice and equality. It also helped local criminal justice reformers advocate for safeguards in plea bargaining practices.

- In the US, Fair Trials continued its work with the American Bar Association (ABA) to draft plea bargaining policy, chairing a sub-committee on pre-trial procedural rights. It also continued its work with US non-profit (Fair & Just Prosecution) to develop model policy for prosecutors to guide their use of plea bargaining.
- In England and Wales, Fair Trials highlighted the injustice of fast-track criminalisation (through the Single Justice Procedure) and the growing pressure on remand prisoners to plead guilty due to trial delays and prison lock-downs. These threats to justice were exacerbated by government responses to the Covid-19 pandemic.
- In the European Union, Fair Trials increased awareness of the growing use of trial waivers and fast-track criminalisation, which is under-examined in the region (evidenced by high levels of attendance at online events on the processing of petty offences). It also continued work to expose the impact of plea bargaining on defence rights, with partners in Cyprus (KISA), Hungary (Hungarian Helsinki Committee), Italy (Antigone), Slovenia (Mirovni Institute) and Albania (Res Publica).

### **B) Every arrested person has access to the effective assistance of a lawyer in police custody**

Fair Trials continued its work to advocate for suspects' in police custody to be given prompt access to effective legal assistance:

- In the US, Fair Trials produced briefings, hosted online events, secured media coverage and engaged directly with non-profits, policy-makers and public defender offices to advocate for the creation of station house counsel schemes. This resulted in a partnership with the Urban Institute and NORC (University of Chicago) to assess the system-wide impact of access to counsel in police custody and to build a national network to advance station house counsel.
- In England and Wales, Fair Trials partnered with Transform Justice and the National Appropriate Adults Network to expose the impact of the widespread move to remote legal advice in the police station during the pandemic. It also surveyed lawyers as part of a new experimental research project, led by the University of Northumbria, to explore the impact of remote, instead of in-person, legal advice in the police station. Fair Trials welcomed the return to in person advice for children and vulnerable adults in May 2021.
- In the European Union, Fair Trials continued to advance effective implementation of the EU legal right to a lawyer in the police station. It intervened in a case before the European Court of Human Rights; produced expert legal briefs and a hosted event on the requirement for legal advice to be provided in person. It also engaged in partnership projects, including: with Hungarian Helsinki Committee, on work to ensure people are effectively informed of their rights at the point of arrest; with the Ludwig Boltzmann Institute, to identify practical ways to strengthen procedural rights in police custody, including access to a lawyer.



**C) Prevent the abuse of INTERPOL wanted person alerts and provide redress for victims of abusive alerts**

Fair Trials continued its campaign for reform of INTERPOL (the world's largest international policing organisation) to prevent its "wanted person" alerts being misused to harass human rights activists, journalists and refugees. It continued to assist in cases of individuals subjected to politically-motivated INTERPOL alerts, contributing to the deletion of a number of unwarranted alerts. With pro bono support from Arnold & Porter, Fair Trials also filed an amicus brief in a US 8<sup>th</sup> Circuit Court, relating to reliance on Red Notices in immigration decisions. The Court agreed with Fair Trials' position that Red Notices cannot, on their own, be a legitimate basis for establishing that a serious crime had been committed abroad.

**D) Reduce the overuse of pretrial detention**

Globally, there are close to three million people held in pre-trial detention and, in Europe, pre-trial detainees make up a third or more of the prison population in many countries:

- In the EU, Fair Trials' work on the violence faced by pre-trial detainees and the lack of access to justice influenced the European Commission's new Victims' Strategy for 2020-2025 which, for the first time, identified the need to address the vulnerability of detainees as a priority. Thanks to Fair Trials' advocacy, the European Parliament renewed its calls for EU standards on pre-trial detention. Fair Trials' also undertook research to demonstrate the link between the overuse of pretrial detention and the nationality/birthplace of the suspect.
- In England & Wales, Fair Trials monitored the impact of trials delays on pre-trial detention, uncovering new data on the numbers of people held beyond the custody time limit. This generated considerable engagement in the UK Parliament and media. Fair Trials also gathered testimony from people in pre-trial detention and welcomed the confirmation, in June 2021, that the extension of custody time limits in response to the pandemic would not be renewed.
- In Latin America, Fair Trials continued to engage with other NGOs in the region on the impact of Covid-19 on pretrial detention rates and on the effective prevention of torture. It worked to raise awareness of the threats posed by moves to remote pre-trial detention hearings, supporting Brazilian NGO (IDDD) in resisting legislation that would have authorised these hearings to be held remotely. Fair Trials also successfully advocated for a thematic hearing to be held on the topic by the Inter-American Commission on Human Rights.

**E) Build a movement of lawyers/NGOs to strengthen effective criminal defence in Latin America**

In June 2019, Fair Trials launched a new project with Mexican NGO (IUPP, Instituto de Justicia Procesal Penal) to build the capacity of Mexican defence lawyers to challenge the admission of torture evidence in criminal cases (Red de Defensores/as Democráticos/as en México (REDD)). During the year it produced a number of toolkits for lawyers and arranged several online events and trainings for NGOs, public defenders and private lawyers from across Mexico. This project was completed in early 2021, culminating in the launch of a 30-minute animated film, but REDD has continued to operate. Fair Trials is increasingly recognised as a useful ally, with NGOs from across the region (Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, México, Venezuela) attending roundtables convened by Fair Trials and approaching it to discuss collaboration and to draw on its expertise.

## **Other areas of work in 2020/21**

### Roma Rights and Criminal Justice

Fair Trials completed its partnership project on tackling discrimination against Roma in criminal justice systems with Hungarian Helsinki Committee, Rights International Spain, APADOR-CH (Romania) and Bulgarian Helsinki Committee. The research exposed a shocking prevalence of discrimination against Roma by the police, prosecutors, judges, and defence lawyers. Fair Trials and partners highlighted the findings in reports, well-attended online events and in a short animated film. Fair Trials is now focusing its efforts on collaboration with the European Roma Rights Centre (which it helped to secure funding for work on the over-criminalisation of Roma) and has been developing a plan to increase its effectiveness (and that of its networks) in fighting systemic discrimination in criminal justice systems across Europe.

### Artificial intelligence and criminal justice

Fair Trials work on the use of artificial intelligence in criminal justice systems (primarily in Europe) accelerated in the past year. It worked to influence EU standards which will shape domestic laws across the EU - most domestic legal systems don't have robust legal frameworks to regulate the use of AI. This included numerous meetings with MEPs from across the political spectrum; senior Commission officials and the Fundamental Rights Agency; the production and dissemination of detailed briefings and case studies; and the coordination of a series of online webinars.

### Western Balkans

Fair Trials completed projects in Albania and Kosovo, using EU procedural rights laws to promote the right to a fair trial and, in Albania's case, to facilitate its process of joining the EU. These projects led to the formation of engaged national groups of lawyers and CSOs, some of whom have joined Fair Trials' European network. The research carried out in these countries also helped to highlight systemic challenges in criminal justice systems that need to be addressed.

### Investigative Interviewing

Fair Trials continued its work on the Steering Committee for a Universal Protocol on Investigative Interviewing, led by former UN Special Rapporteur on Torture Juan Mendez. The Protocol is due to go before the United Nations later in 2021 and sets out how torture is used during interrogations around the world, recommending the adoption of alternative, humane techniques.

## **Plans for future periods**

Many of the activities outlined above will require sustained work in 2021/22 and beyond but key plans for the year ahead, include:

- Continued work to refine the advocacy goals outlined above, with a focus on sharing tactical expertise across offices, honing activities in light of changes in the outside world and learnings on which activities have been most (and least) effective.
- Addressing the threats posed by reliance on big data and algorithms in criminal justice, with a focus on Europe where it will advocate for robust protections under new EU laws.
- Following the recent expansion of Fair Trials' investment in communications (which is crucial to achieving impact), implementing its ambitious communications strategy.



- Focus on strengthening collective, sustained and locally-rooted reform movements for reform in the regions in which Fair Trials operates, including by:
  - Changing the focus and membership of its European network to increase its role in regional and national advocacy and its capacity to address discrimination;
  - In Latin America, continuing to work with lawyers and NGOs to increase work at the intersection of procedural rights, torture prevention and pre-trial detention;
  - In England & Wales, developing new partnerships with academic institutions and non-profits, focused on legal assistance in the police station, reducing the use of remand and increasing fairness in guilty pleas; and
  - In the US, continuing to expand its strategic partnerships to advance advocacy for fairness in plea bargaining and station house counsel.

## **The impact of Covid-19**

### ***Impact on Fair Trials' mission***

Covid-19 has been a gamechanger globally for criminal justice. States' responses to the pandemic increased the risk of torture and coercion by law enforcement, including due to new (poorly-defined) police powers and offences and the threat of imprisonment in places with high infection rates and poor healthcare. Effective independent oversight was also weakened, including through the removal of custody hearings or the move to remote hearings. Court closures are also causing trial delays; increasing periods on remand; exerting extra pressure on suspects to plead guilty; and resulting in a rush to remote court hearings and remote communication with lawyers.

Early in the crisis, Fair Trials recognised that it needed to respond. It knew from its global networks that similar changes were taking place all over the world and quickly identified the need to monitor these changes, share best practices on how to overcome the many challenges Covid-19 had thrown up, and support collective advocacy in response at a national, regional and international level. Between March and October 2020, Fair Trials published over 745 updates and 32 analytical pieces, documenting many of the challenges posed by the pandemic to criminal justice systems, and providing practical guidance and support to lawyers and NGOs across the globe. Fair Trials did not approach this work through the prism of its pre-existing reform priorities (discussed above) but, in practice, there were considerable synergies. This work is therefore feeding into long-term partnership advocacy with lawyers and NGOs globally.

The project has been referenced in a number of statements by regional and international organisations and Fair Trials has presented as experts in various webinars on the topic for national and international audiences (including those organised by the UN, OSCE and the CEELI institute). Its guide on remote justice, for example, was translated into numerous languages by NGOs and Bar Associations, who are now using it for advocacy in their jurisdictions. The EU Commissioner for Justice, Didier Reynders, remarked: "I fully agree that the fair trial rights of suspects must be ensured also in times of crisis, and the recommendations Fair Trials formulate provide a welcome contribution to the discussion."

### ***Operational impact***

An operational policy was developed in response to Covid-19 in early March 2020 and is being reviewed on a regular basis. Fair Trials' three offices (in London, Brussels and Washington DC) have remained closed but offices will reopen when it is safe to do so. Thanks to an overhaul of Fair Trials' IT infrastructure in 2018/19, staff and volunteers have been able to work remotely during the pandemic. Working arrangements have been adapted to accommodate the impact of the pandemic



on staff including targeted use of the UK Government Coronavirus Job Retention Scheme (CJRS). Considerable recruitment has taken place since the start of the pandemic. Mechanisms have been developed to support effective on-boarding of new staff and effective ongoing team working (with collaboration across offices having improved considerably during remote working).

No in-person meetings or international travel (normally a significant feature of Fair Trials' work) has taken place since March 2020. Having invested in new videoconferencing software, it has however been possible to hold meetings remotely, which has in some cases increased attendance and engagement. Fair Trials has also used a variety of means of communication to maintain contact with members of its networks during the crisis and has seen an increase in engagement as a result of its work to respond to the impact of Covid-19 on criminal justice systems.

### ***Financial impact***

As last year, Covid-19 did not have a significant impact on the finances of the Charity during the reporting period. The Trustees' have considered the financial implications of the pandemic on the outlook for the year ahead and consider that the likely impact remains limited given the level of cash held, unrestricted reserves and expected funding, including long term commitments from major donors. The Charity is also assessing, on an ongoing basis, the impact of the pandemic on its activities and costs as well as on income generation including, as far as possible, the financial outlook beyond April 2022. Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the Charity, the Trustees have concluded that, at the time of signing this report, there is no material uncertainty. The Charity continues to keep the impact of currency fluctuations under review and continues to hold cash in the three key currencies (GBP, the Euro and the US\$) in line with its expectations as to the currencies in which future expenditure will be incurred. Fair Trials does not have investments, other than cash, or defined benefit pension schemes.

### **Financial review**

#### **Income**

Fair Trials' enhanced level of activity in pursuit of its objectives is reflected in the financial statements. Incoming resources increased from £1,309,126 in 2019/20 to £1,377,766 (5%) this year. Fair Trials reports income of £725,564 (2019/20: £671,757) for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £652,202 (2019/20: £637,369) of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including governmental funders (£430,839 in 2020/21: £498,726 in 2019/20), mainly the European Commission; and the Open Society Foundations (£121,338 in 2020/21: £41,747 in 2019/20). Fair Trials also received support from the Clifford Chance, Freshfields, The Swedish Postcode Lottery and The European Roma Rights Centre towards specific project activities.

In 2020/21 Fair Trials received large core grants from the Oak Foundation (£240,000: 2019/20 - £240,000), the Open Society Foundations (£197,109: 2019/20 - £203,366) and Sigrid Rausing Trust (£75,000: 2019/20 - £75,000) to support its core activities. The majority of the remainder of Fair Trials' unrestricted income comes from other trust grants, donations from law firms and individual donations. Further details can be found in note 2.

The Trustees are very grateful to all of Fair Trials' donors for their ongoing support and confidence in Fair Trials' work.

### **Expenditure**

The increase in the level of charitable activity necessitated an increased level of expenditure. Expenditure increased from £1,291,989 in 2019/20 to £1,329,475 this year, an increase of 3%. Fair Trials therefore made a surplus in the period of £48,291 (2019/20 surplus £17,137) which has been added to its reserves. At 31 March 2021, Fair Trials' fund balance stood at £286,882 (2019/20: £238,592).

The additional costs relate to higher staff associated with growth in activities globally, and investment in the communications team. Expenditure on charitable activities for Fair Trials Europe reduced from £666,557 in 2019/20 to £575,028, a decrease of 14%, because of a reduction in travel and face to face meeting costs, part-funded by the EU, due to COVID-19 restrictions. Costs of charitable activities for Fair Trials Americas decreased to £183,099 (2019/20: £194,916) partly for the same reasons but also because of a weaker dollar to GBP exchange rate. The Charity's own charitable expenditure increased from £315,911 in 2019/20 to £458,977, an increase of 45% mainly because of additional investment in communications including staff but also activities undertaken to increase the awareness of the impact of Covid 19 on criminal justice systems, and other key global advocacy topics.

### **Fair Trials Europe**

During the year, as well as direct grants to Fair Trials Europe, the Charity supplied a grant of €165,000 to support Fair Trials Europe in meeting Fair Trials' charitable aims. These intra-group transactions are included in the Charity's financial statements as a net creditor but have been eliminated on consolidation. Details of these amounts can be found in notes 8 and 12. The majority of Fair Trials Europe's income in the year came from EU grants, mainly from The European Commission, together with the grant from the Charity.

### **Fair Trials Americas**

In the financial year 2020/21 the Charity supplied grants of \$90,000 to support Fair Trials Americas in meeting Fair Trials' charitable aims. This intra-group transaction is included in the Charity's financial statements. There are no intra-group amounts owing between the Charity and Fair Trials Americas at the year end.

### **Reserves Policy**

The Trustees have examined the requirement to maintain free reserves and have concluded that Fair Trials globally should seek to maintain unrestricted reserves which approximate to between 4 and 6 months' core operating expenditure, to include permanent staff and office costs for Fair Trials but excluding discrete project costs. The trustees have also considered the impacts of the Covid-19 pandemic on the charity and its finances as discussed above. For the year ahead, core expenditure was budgeted at approximately £753,000 and the target therefore a range from £251,000 - £376,500. The Trustees consider that this level of reserves is appropriate to ensure the continued ability of Fair Trials to meet its charitable objectives and to limit the risk of disruption to its activities in the event of a downturn in income or an unexpected need for additional expenditure. The Trustees review this policy annually.



Fair Trials' unrestricted fund balance at 31 March 2021 of £286,882 (2019/20: £238,592) was within the required range. The Trustees have agreed that, in order to expand the reach of the vital work that Fair Trials is undertaking, reserves towards the lower end of the range are acceptable for this year and next.

### **Fundraising**

The Charity's fundraising strategy is guided by three principles:

- Diversification within and across income streams;
- Balancing short and long-term development needs; and
- Implementing improved systems and working practices to improve efficiency.

The Charity carries out all fundraising through its internal teams and does not employ external or commercial firms, either professional fundraisers or commercial participators. Two employees are dedicated to fundraising and managed through normal staff management practices, including regular monitoring of work and performance. The vast majority of the Charity's funds are provided by governmental funders, trusts and foundations and law firms. The main interactions are with managers in those organisations who will be contacted in the course of a regular professional relationship, by introduction from a third party with consent or by accessing publicly available sources such as the funder website.

Donations from private individuals are a small part of the Charity's income and are generally unsolicited and are received because the person acquires knowledge of the Charity's activities. The Fair Trials website contains a facility for donations to be made. Where fundraising requests are made, they will only be made to people on Fair Trials' mailing list, all of whom have specifically given consent for the Charity to communicate with them under guidelines set down by The General Data Protection Regulation and the Fundraising Regulator. Fair Trials does not solicit donations or payment from individuals to whom support is provided.

Fair Trials has a safeguarding policy in place and is committed to protecting people who come into contact with the charity.

The Charity is not subject to any undertaking to be bound by any voluntary scheme for regulating fundraising or any voluntary standard of fundraising in respect of its activities.

No complaints have been received in respect of the Charity's fundraising activities during the financial year.

### **Trustees' responsibilities statement**

The Trustees (who are also directors of Fair Trials International 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 Charity and the group and of their incoming resources and application of resources, including the income and expenditure, of the Charity and the group 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 Statement of Recommended Practice (SORP) (FRS102);
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group 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 Charity and the group 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 Charity and the group 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; and
- 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 Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Preparation of the report

This report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 28<sup>th</sup> September 2021 and signed on its behalf by:

Trustee:



Eric Kolodner

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**Opinion**

We have audited the financial statements of Fair Trials International (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 group's and parent charitable company's affairs as at 31 March 2021, 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; and
- 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 group and parent 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. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2021**

---

whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' 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 by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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 Directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement included 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 group's and parent 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 group or the parent 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,



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAIR TRIALS  
INTERNATIONAL  
FOR THE YEAR ENDED 31 MARCH 2021**

---

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

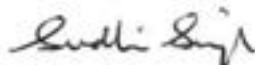
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Enquiries made of the component auditors of the subsidiary, Fair Trials Europe.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

#### **Use of this 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.



**Sudhir Singh FCA**  
(Senior Statutory Auditor)  
For and behalf of MHA MacIntyre Hudson,  
Statutory Auditors  
London, United Kingdom

Date: 19 October 2021

FAIR TRIALS INTERNATIONAL

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure Account & Statement of Total Realised Gains and Losses)  
For the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME FROM:</b>					
Donations and legacies	2	652,202	99,018	751,220	728,913
Charitable activities:	4				
Fair Trials International		-	226,137	226,137	132,900
Fair Trials Europe		-	338,862	338,862	407,086
Fair Trials Americas		-	61,547	61,547	40,227
<b>TOTAL INCOMING RESOURCES</b>		<b>652,202</b>	<b>725,564</b>	<b>1,377,766</b>	<b>1,309,126</b>
<b>EXPENDITURE ON:</b>					
Raising funds		112,371	-	112,371	114,605
Charitable activities:					
Fair Trials International		172,379	286,598	458,977	315,911
Fair Trials Europe		236,166	338,862	575,028	666,557
Fair Trials Americas		82,995	100,104	183,099	194,916
<b>TOTAL EXPENDITURE</b>	5	<b>603,911</b>	<b>725,564</b>	<b>1,329,475</b>	<b>1,291,989</b>
<b>NET INCOME</b>		<b>48,291</b>	<b>-</b>	<b>48,291</b>	<b>17,137</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	13	238,591	-	238,591	221,455
<b>TOTAL FUNDS CARRIED FORWARD</b>	13	<b>£ 286,882</b>	<b>£ -</b>	<b>£ 286,882</b>	<b>£ 238,592</b>

All income and expenditure derive from continuing activities

The annexed notes form part of these financial statements



FAIR TRIALS INTERNATIONAL (company limited by guarantee)

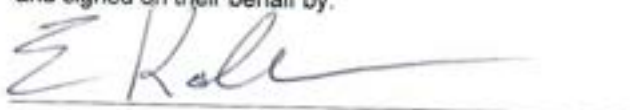
BALANCE SHEETS (COMPANY NUMBER: 07135273)

As at 31 March 2021

	Notes	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	10	11,194	26,678	5,846	14,884
		<u>11,194</u>	<u>26,678</u>	<u>5,846</u>	<u>14,884</u>
<b>CURRENT ASSETS</b>					
Debtors	11	82,300	126,677	97,413	122,107
Cash at bank and in hand		621,327	1,124,246	589,271	1,022,397
		<u>703,627</u>	<u>1,250,923</u>	<u>686,684</u>	<u>1,144,504</u>
<b>CREDITORS: amounts falling due within one year</b>	12	(510,160)	(990,719)	(539,076)	(920,796)
<b>NET CURRENT ASSETS</b>		<u>193,467</u>	<u>260,204</u>	<u>147,608</u>	<u>223,708</u>
<b>NET ASSETS</b>		<u>£ 204,661</u>	<u>£ 286,882</u>	<u>£ 153,454</u>	<u>£ 238,592</u>
<b>FUNDS</b>					
Unrestricted funds:					
Subsidiary companies	13	-	82,221	-	85,138
General fund	13	204,661	204,661	153,454	153,454
		<u>204,661</u>	<u>286,882</u>	<u>153,454</u>	<u>238,592</u>
<b>TOTAL FUNDS</b>		<u>£ 204,661</u>	<u>£ 286,882</u>	<u>£ 153,454</u>	<u>£ 238,592</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board of Trustees on 28th September 2021 and signed on their behalf by:



ERIC KOLODNER (CHAIR)

The annexed notes form part of these financial statements

**FAIR TRIALS INTERNATIONAL (company limited by guarantee)**

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**For the year ended 31 March 2021**

	Notes	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
Cash flow from operating activities	15	43,922	122,842	153,685	297,199
Net cash flow from operating activities		<u>43,922</u>	<u>122,842</u>	<u>153,685</u>	<u>297,199</u>
Cash flow from investing activities					
Payments to acquire tangible fixed assets	10	(10,102)	(20,993)	(2,891)	(5,987)
Net cash flow from investing activities		<u>(10,102)</u>	<u>(20,993)</u>	<u>(2,891)</u>	<u>(5,987)</u>
Net cash flow from financing activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents		33,820	101,849	150,794	291,212
Cash and cash equivalents at 1st April		589,271	1,022,397	438,477	731,185
<b>CASH AND CASH EQUIVALENTS AT 31 MARCH</b>		<u><b>£ 623,091</b></u>	<u><b>£ 1,124,246</b></u>	<u><b>589,271</b></u>	<u><b>1,022,397</b></u>
Cash and cash equivalents consists of:					
Cash at bank and in hand		<u>£ 623,091</u>	<u>£ 1,124,246</u>	<u>589,271</u>	<u>1,022,397</u>
<b>CASH AND CASH EQUIVALENTS AT 31 MARCH</b>		<u><b>£ 623,091</b></u>	<u><b>£ 1,124,246</b></u>	<u><b>589,271</b></u>	<u><b>1,022,397</b></u>

The Charity and the Group do not have net debt as at 31 March 2021 (2019/20 - Nil)



NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

**1. Summary of significant accounting principles**

***General information and basis of preparation***

Fair Trials International ("the Charity") is a private company limited by guarantee registered in England and Wales. The members of the company are its trustees. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed on page 4.

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 United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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.

***Going Concern***

Fair Trials grew its income base and activities and increased its cash balances during the course of the year. Based on assessments of forecast cash flows for the 12 months from authorising these financial statements and having regard to the current resources available to the charity, including expected funding and long term commitments from major funders, the trustees have concluded that, at the time of signing this report, there is no material uncertainty. As such the Trustees consider that 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 prepared in sterling which is the functional currency of the Charity, and rounded to the nearest pound.

***Group financial statements***

These financial statements consolidate the results of the Charity and its wholly-controlled subsidiaries, Fair Trials Europe and Fair Trials Americas, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

***Fund accounting***

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.

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.

***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.

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**For Year ended March 2021**

---

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 if the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Contributions from the UK Government Coronavirus Job Retention Scheme have been recognised on receipt.

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 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.

***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. It is categorised under the following headings:

- Costs of raising funds includes staff time and associated support costs of fundraising activities;
- Expenditure on charitable activities includes the direct meetings, communications, travel and staff costs of our activities and associated support costs.
- Other expenditure represents those items not falling into the categories above.
- Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

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

***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 and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the proportion of direct staff time attributable to each category.

Fundraising costs are those incurred in seeking voluntary contributions.

The analysis of these costs is included in notes 5 and 6.

***Tangible fixed assets***

Tangible fixed assets are stated at cost (or deemed cost) 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 straight-line basis over its expected useful life as follows:



**NOTES TO THE FINANCIAL STATEMENTS**  
For Year ended March 2021

Fixtures, fittings & equipment	25% per annum
Office improvements	20% per annum

***Debtors and creditors receivable / payable within one year***

Debtors are recognised 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.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event to make a payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument. Funds held for partners and funds held for Fair Trials Europe are not financial instruments.

***Concessionary loans***

Concessionary loans include loans between the parent Charity, Fair Trials International, and the subsidiary Foundation, Fair Trials Europe which are interest free and made to advance charitable purposes. The loan is repayable on demand within one year and is measured at cost, less impairment.

***Operating leases***

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

***Foreign Currencies***

Transactions in foreign currencies are recorded at the average rate ruling at the date of the transaction. Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

***Judgements and key sources of estimation uncertainty***

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements

- Allocation of support costs
- Entitlement to income for certain grant funded projects in progress
- Depreciation of tangible fixed assets
- Useful economic lives of assets

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

***Employee benefits***

When employees have provided a service to the Charity, salaries and other 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. This includes the cost of annual leave which employees were entitled to but which was not taken during the reporting year.

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

The costs and liabilities associated with employee benefits are allocated to activities and restricted and unrestricted funds based on days and percentage of time worked on specific projects.



NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

## 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Trusts and Foundations	566,944	-	566,944
Law Firms	76,385	57,693	134,078
Donated services	-	39,293	39,293
Individual donors	8,873	-	8,873
UK Government - CJRS	-	2,032	2,032
	<u>£ 652,202</u>	<u>£ 99,018</u>	<u>£ 751,220</u>
	2020 £	2020 £	2020 £
Trusts and Foundations	609,161	-	609,161
Law Firms	20,631	84,790	105,421
Donated services	-	6,754	6,754
Individual donors	7,577	-	7,577
	<u>£ 637,369</u>	<u>£ 91,544</u>	<u>£ 728,913</u>

Income from donations and legacies was £751,220 (2019/20 £728,913) of which £652,202 was unrestricted (2019/20: £637,369) and £99,018 was restricted (2019/20: £91,544).

Details of donated services are given in note 3.

Grants from trusts and foundations :	2021 Unrestricted £	2021 Restricted £	2020 Unrestricted £	2020 Restricted £
Bromley Trust	15,000	-	15,000	-
Constance Fairness Foundation	-	-	7,500	-
Colucci Foundation	3,847	-	5,884	-
Elizabeth Frankland Moore and Star Foundation	-	-	5,000	-
Evan Cornish Foundation	-	-	10,000	-
Highway One Trust	15,000	-	10,000	-
Law Society	-	-	5,000	-
Oak Foundation	240,000	-	240,000	-
Open Society Foundations	197,109	-	203,366	-
Sigrid Rausing Trust	75,000	-	75,000	-
Souter Charitable Trust	3,000	-	1,000	-
Tanner Trust	-	-	3,000	-
The 3 Ts Charitable Trust	10,000	-	10,000	-
Other trusts & foundations	7,988	-	18,411	-
	<u>£ 566,944</u>	<u>£ -</u>	<u>£ 609,161</u>	<u>£ -</u>

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**For Year ended March 2021**


---

Donations from law firms:	2021	2021	2020	2020
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Allen & Overy	10,000	-	10,000	-
Barret Translations	135	-	131	-
BCL Solicitors	5,000	-	5,000	-
Clifford Chance	-	50,000	-	50,000
Freshfields	20,000	-	-	20,000
Hogan Lovell	-	-	5,000	-
Kingsley Napley	-	-	500	-
Peters & Peters	41,250	-	-	13,750
Sutovic & Hartigan	-	-	-	1,040
Arnold & Porter	-	7,693	-	-
	<b>£ 76,385</b>	<b>£ 57,693</b>	<b>£ 20,631</b>	<b>£ 84,790</b>

The Charity is very grateful to all those who have donated this year including the B&P Glasser Charitable Trust, Diana Parker, John and Charlotte Chambers, the Korman Trust, the Oakdale Trust, the Sir John Sumners Trust and all those listed above.

**3. DONATED SERVICES**

Donated Services during the year are formed of:

Professional legal services: Time donated by legal experts and secondees from law firms, while working for the Charity.

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

## 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
EU grants	-	430,839	430,839
Open Society Foundations	-	121,338	121,338
Koch Foundation	-	61,548	61,548
The European Roma Rights Centre	-	8,826	8,826
Role UK	-	3,995	3,995
	<u>£ Nil</u>	<u>£ 626,546</u>	<u>£ 626,546</u>
	2020	2020	2020
	£	£	£
EU grants	-	498,726	498,726
Open Society Foundations	-	41,757	41,757
Legal Education Foundation	-	15,117	15,117
Harvard College	-	19,201	19,201
Equality and Human Rights Commission	-	4,000	4,000
American Bar Association	-	1,412	1,412
	<u>£ -</u>	<u>£ 580,213</u>	<u>£ 580,213</u>

Within EU grants £380,245 (2019/20: £423,236) of government grants were received from the European Commission, £Nil (2019/20: £24,589) from the German Government, £3,300 (2019/20: £6,617) from the State of Netherlands and £43,873 (2019/20: £41,394) from the Swedish Postcode Foundation to fund Fair Trial's charitable activities. There were no contingencies or unfulfilled conditions relating to this funding.



NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

## 5. RESOURCES EXPENDED

	Direct Staff Costs 2021	activities under-taken directly 2021	Support costs 2021	Total 2021
	£	£	£	£
Fair Trials International	260,362	98,015	100,600	458,977
Fair Trials Americas	124,944	-	58,155	183,099
Fair Trials Europe	384,670	17,596	172,762	575,028
Total charitable expenditure	769,976	115,611	331,517	1,217,104
Costs of raising funds	85,708	-	26,663	112,371
Support costs	108,661	249,519	(358,180)	-
	<u>£ 964,345</u>	<u>£ 365,130</u>	<u>£ -</u>	<u>£ 1,329,475</u>
	2020	2020	2020	2020
	£	£	£	£
Fair Trials International	185,945	51,434	78,532	315,911
Fair Trials Americas	119,448	20,043	55,425	194,916
Fair Trials Europe	341,872	147,969	176,716	666,557
Total charitable expenditure	647,265	219,446	310,673	1,177,384
Costs of raising funds	89,556	396	24,653	114,605
Support costs	114,918	220,408	(335,326)	-
	<u>£ 851,739</u>	<u>£ 440,250</u>	<u>£ -</u>	<u>£ 1,291,989</u>

Resources expended include:

	2021 £	2020 £
Auditors' remuneration:		
Charity	15,500	15,120
Subsidiary	3,943	3,535
Depreciation on owned assets	9,400	10,042
	<u>£ 28,843</u>	<u>£ 28,697</u>

Expenditure on charitable activities was £1,217,104 (2019/20: £1,177,384), of which £725,564 was restricted (2019/20: £671,757) and £491,540 was unrestricted (2019/20: £505,627). The costs of raising funds was £112,371 (2019/20: £114,605) all of which was unrestricted (2019/20 all unrestricted).

**NOTES TO THE FINANCIAL STATEMENTS**  
For Year ended March 2021

**6. SUPPORT AND GOVERNANCE COSTS**

	General Support 2021 £	Governance 2021 £	Total 2021 £
Support staff costs	104,157	4,504	108,661
Depreciation	9,400	-	9,400
Office, administration and other support costs	220,676	-	220,676
Audit fees			
Charity	-	15,500	15,500
Subsidiary	-	3,943	3,943
Other governance costs	-	-	-
	<u>£ 334,233</u>	<u>£ 23,947</u>	<u>£ 358,180</u>
	2020 £	2020 £	2020 £
Support staff costs	110,545	4,373	114,918
Depreciation	10,042	-	10,042
Office, administration and other support costs	186,112	-	186,112
Audit fees			
Charity	-	15,120	15,120
Subsidiary	-	3,535	3,535
Other governance costs	-	5,599	5,599
	<u>£ 306,699</u>	<u>£ 28,627</u>	<u>£ 335,326</u>

**7. STAFF COSTS AND NUMBERS**

	2021 £	2020 £
Wages and salaries	772,541	711,748
Social security costs	109,010	108,695
Pension costs	19,637	19,834
Other staff costs	63,157	11,462
	<u>£ 964,345</u>	<u>£ 851,739</u>

Staff costs for 2020/21 include termination benefits totalling £10,651 (2019/20: £20,373). This includes payments in lieu of notice and redundancy and £1,789 (2019/20: £2,000) of non-contractual payments made under the authority of the trustees when considered to be in Fair Trial's best interests. Total termination benefits include wages and salaries of £8,498 (2019/20 : £17,358) and social security costs of £2,153 (2019/20 £3,025).

FAIR TRIALS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

The full time equivalent number of group employees during the year was as follows:

	2021 Number	2020 Number
Costs of raising funds	1.7	1.6
Charitable activities: Fair Trials International	4.6	3.2
Charitable activities: Fair Trials Europe	6.0	6.3
Charitable activities: Fair Trials Americas	2.2	2.0
Support	2.2	2.3
	<u>16.7</u>	<u>15.4</u>

The average monthly number of group employees during the year was as follows:

	2021 Number	2020 Number
Costs of raising funds	1.7	1.6
Charitable activities: Fair Trials International	4.6	3.3
Charitable activities: Fair Trials Europe	6.1	6.3
Charitable activities: Fair Trials Americas	2.3	2.0
Support	2.2	2.6
	<u>16.9</u>	<u>15.8</u>

The employment benefits of higher paid staff were as follows:

	2021	2020
Number of employees who received £60,001 - £70,000:	2	2
Number of employees who received £70,001 - £80,000:	-	1
Number of employees who received £80,001 - £90,000:	<u>1</u>	<u>-</u>

8. SUBSIDIARY AND RELATED FOUNDATIONS

In May 2014 the Charity founded Fair Trials Europe, a public foundation registered in Belgium. Fair Trials Europe has an independent Board of Directors a majority of which are Trustees of the Charity. Financing arrangements and the power to cast the majority of votes at meetings of the Board are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements.

Fair Trials Europe coordinates Fair Trials' European Network (the Legal Experts Advisory Panel 'LEAP') and other European projects. Relevant financial information is as follows:

	2021 £	2020 £
Income	486,459	572,769
Expenditure	<u>(481,987)</u>	<u>(568,967)</u>
	<u>4,472</u>	<u>3,802</u>



## FAIR TRIALS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS For Year ended March 2021

Fixed assets	15,483	9,037
Current assets	581,722	593,916
Liabilities	(537,941)	(548,161)
	<u>£ 59,264</u>	<u>£ 54,792</u>
General funds	<u>£ 59,264</u>	<u>£ 54,792</u>

At the year end there was a balance of £142,573 owing by the Charity to Fair Trials Europe (2019/20: £160,716 owing by the Charity to Fair Trials Europe). The outstanding balance will be settled during 2021/22.

In April 2017 the Charity founded Fair Trials Americas, a public charity registered in the USA in the District of Columbia. The charity's Internal Revenue Code Section 501 (c) 3 status was approved in February 2018. Fair Trials Americas has an independent Board of Directors that includes certain Trustees of the Charity. The corporation has no members and is managed by its board of directors the majority of which during the financial year were also directors of the Charity. For the year ended 31 March 2021, a single global CEO, financing arrangements, control over key operating and financial decisions and the concurrent purposes of the charities, are the determining factors that it be treated as a controlled subsidiary of the Charity and its results have been consolidated in these financial statements. Relevant financial information is as follows:

	2021 £	2020 £
Income	144,425	167,416
Expenditure	(151,810)	(147,986)
	<u>(7,385)</u>	<u>19,430</u>
Current assets	108,471	34,336
Liabilities	(85,514)	(3,994)
	<u>£ 22,957</u>	<u>£ 30,342</u>
General funds	<u>£ 22,957</u>	<u>£ 30,342</u>

The Charity provided grants to Fair Trials Americas during the year totalling £69,179 (2019/20: £117,371). No balances were outstanding at the end of the financial year (2019/20: £Nil)

The income of the Charity in the year was £922,332 (2019/20: £845,494) and its expenditure including grant giving was £871,125 (2019/20: £851,689). A surplus of £51,207 was made in the year (2019/20: deficit £6,100)

#### 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity's trustees neither received nor waived any remuneration from Fair Trials during the year (2019/20: £Nil)

**NOTES TO THE FINANCIAL STATEMENTS**  
**For Year ended March 2021**

The total amount of employee benefits received by key management personnel is £150,569 (2019/20: £146,162). The charity considers its key management personnel comprise the Trustees, Chief Executive and the Director of Finance and Operations.

There was no interest-free travel loan in the 2020/21 financial year for key management personnel (2019/20: £4,440 to 1 key management personnel). The amounts outstanding at the year end amounted to £Nil (2019/20: £3,475).

Reimbursement of expenses to trustees or paid on their behalf in the year totalled Nil (2019/20: £494 for one trustee).

**10. TANGIBLE FIXED ASSETS**

<b>Group</b>	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2020	68,262
Additions	20,993
Disposals	-
Foreign exchange	471
At 31 March 2021	<u>89,726</u>
<b>Depreciation</b>	
At 1 April 2020	53,378
Charge for the period	9,400
On disposals	-
Foreign exchange	270
At 31 March 2021	<u>63,048</u>
<b>Net book value</b>	
At 31 March 2021	<u>£ 26,678</u>
At 31 March 2020	<u>£ 14,884</u>
<b>Charity</b>	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2020	43,773
Additions	10,102
Disposals	-
At 31 March 2021	<u>53,875</u>
<b>Depreciation</b>	
At 1 April 2020	37,927
Charge for the period	4,754
On disposals	-
At 31 March 2021	<u>42,681</u>
<b>Net book value</b>	
At 31 March 2021	<u>£ 11,194</u>
At 31 March 2020	<u>£ 5,846</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For Year ended March 2021

**11. DEBTORS**

	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
<b>Due within one year</b>				
Accrued Income	60,000	102,649	73,622	92,591
Prepayments	12,708	16,979	12,267	16,093
Other debtors	9,592	7,049	11,524	13,423
	<u>£ 82,300</u>	<u>£ 126,677</u>	<u>£ 97,413</u>	<u>£ 122,107</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
Funds held for partners	100,166	164,172	93,016	318,692
Trade creditors	13,990	27,723	14,619	20,799
Deferred Income	142,958	660,233	222,860	509,983
Funds held for Fair Trials Europe	142,573	-	160,716	-
Accruals and other creditors	110,473	138,591	47,865	71,322
	<u>£ 510,160</u>	<u>£ 990,719</u>	<u>£ 539,076</u>	<u>£ 920,796</u>

Funds held for partners relate to pre-payments on co-beneficiary grant amounts transferred to the Charity's bank account by the funder and still held at the year end. The Charity co-ordinates the projects and is responsible for distributing pre-financing from the funder to the relevant beneficiaries but may not decide how the funds are allocated nor use the funds for its own project activities.

Funds held for Fair Trials Europe are the net funds due to the subsidiary at the year end and contains the following balances;

- A one-off grant of £142,573 awarded by the Charity to Fair Trials Europe in meet its charitable aims (2019/20: £161,491)
- balances owing in the normal course of the charity's activities

	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
<b>Deferred income</b>				
Balance at 1 April 2020	222,860	509,983	113,130	411,917
Amount released to incoming resources	(222,860)	(509,983)	(113,130)	(411,917)
Amount deferred in the year	142,958	660,233	222,860	509,983
Balance at 31 March 2021	<u>£ 142,958</u>	<u>£ 660,233</u>	<u>£ 222,860</u>	<u>£ 509,983</u>

Deferred income comprises grants received which relate to activities to be completed in future periods.



---

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

## 13. STATEMENT OF FUNDS

Year ended 31 March 2021	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>RESTRICTED FUNDS</b>					
Open Society Foundations (Information Programme)	-	42,228	(42,228)	-	-
Open Society Foundations (COVID)	-	47,708	(47,708)	-	-
Open Society Foundations (Emergency Powers)	-	31,403	(31,403)	-	-
Clifford Chance	-	50,000	(50,000)	-	-
The European Roma Rights Centre	-	8,826	(8,826)	-	-
Role UK	-	3,995	(3,995)	-	-
UK Government - CJRS	-	2,032	(2,032)	-	-
Donated Services	-	39,293	(39,293)	-	-
<u>Americas</u>					
The Koch Foundation	-	61,548	(61,548)	-	-
Arnold & Porter	-	7,693	(7,693)	-	-
<u>European Union</u>					
Legal Experts Advisory Panel (LEAP)	-	168,710	(168,710)	-	-
Other donations for LEAP activities	-	3,421	(3,421)	-	-

---

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

Plain language and letters of rights (AccessJust)	-	21,338	(21,338)	-	-
Advancing procedural rights in Albania (PR- ALB)	-	10,588	(10,588)	-	-
Fighting unconscious bias and discrimination (ROMA)	-	51,960	(51,960)	-	-
Defence Rights in Evidenciary Procedures (DREP)	-	16,959	(16,959)	-	-
Trial Waiver Systems in Europe (TWSE)	-	16,790	(16,790)	-	-
Litigating to Advance Defence Rights in Europe (LADRE)	-	47,576	(47,576)	-	-
European Arrest Warrant Alternatives (EAW-ALT)	-	38,774	(38,774)	-	-
Judicial Cooperation (JUD-COOP)	-	5,298	(5,298)	-	-
Equality Data Collection (EQUALITYDAT A)	-	266	(266)	-	-
Strengthening Procedural Rights (PRO- RPC)	-	971	(971)	-	-

FAIR TRIALS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

Strengthening Trust in the European Justice Area (STREAM)	-	1,014	(1,014)	-	-
State of Netherlands (KOSOVO)	-	3,300	(3,300)	-	-
Swedish Postcode Lottery	-	43,873	(43,873)	-	-
	£ -	£ 725,564	£ (725,564)	£ -	£ -
	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>SUMMARY OF FUNDS</b>					
Subsidiary foundations	85,137	222,781	(225,697)	-	82,221
General Funds	153,454	429,421	(378,214)	-	204,661
	238,591	652,202	(603,911)	-	286,882
Restricted Funds	-	725,564	(725,564)	-	-
	£ 238,591	£ 1,377,766	£ (1,329,475)	£ -	£ 286,882

All net assets relate to unrestricted funds (2019/20 all unrestricted).

**Open Society Foundations (Information Programme)**

A grant to support the Fair Trials' work to increase the expertise of criminal justice reformers in Europe in exposing and challenging the use of surveillance and artificial intelligence in the law enforcement context.

**Open Society Foundations (COVID Project)**

A project to monitor the impact of COVID19 on criminal justice systems across the globe.

**Open Society Foundations (Emergency Powers)**

A project to advocate against the extraordinary law enforcement powers introduced during the COVID-19 pandemic and to resist exploitation of the expansion of powers during and after the pandemic.

**Clifford Chance**

Financial support for Fair Trials' to connect and support criminal justice reformers in the US and Europe.



NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

**Role UK**

Work to address the widespread use of torture and mistreatment that takes place in police custody in East Africa.

**Koch Foundation (Fair Trials Americas)**

A grant to expose the role plea bargaining plays in wider failings of the criminal justice system and identify and advance workable solutions.

**Arnold & Porter (Fair Trials Americas)**

A grant to highlight the lack of access to independent legal representation during initial police detention and interrogation of juveniles in Washington DC.

**Donated Services**

See note 3. Time donated by legal experts and secondees from law firms to support the charitable activities of Fair Trials.

**European Union: Coordination of LEAP (Fair Trials Europe)**

An operating grant to support the coordination of the Legal Experts Advisory Panel ("LEAP"). Individual LEAP members and other parties made donations to co-fund the cost of some LEAP activities.

**European Commission: Plain language and accessible letters of rights (Fair Trials Europe)**

A grant to support a partnership project, coordinated by the Hungarian Helsinki Committee to develop clear and accessible letters of rights and train justice actors on their use.

**European Commission: Advancing procedural rights in Albania (Fair Trials Europe)**

A partnership project, coordinated by Fair Trials Europe, aimed at improving procedural rights in Albania by pursuing domestic reform of law and practice.

**European Commission: Fighting unconscious bias and discrimination ROMA**

A partnership project, coordinated by Fair Trials International, seeking to increase recognition of unconscious bias and discrimination in the criminal justice system, in this instance focussing on the Roma people.

**European Commission: Defence Rights in Evidentiary Proceedings (Fair Trials Europe)**

A partnership project, coordinated by Fair Trials Europe, seeking to improve the implementation of the procedural rights directives in terms of evidential remedies available.

**European Commission: Trial Waiver Systems in Europe (Fair Trials Europe)**

A partnership project, coordinated by Fair Trials Europe, to review how effectively the procedural rights of suspected and accused persons are implemented during trial waiver negotiations and proceedings.

**European Commission: Litigating to Advance Defence Rights in Europe (Fair Trials Europe)**

A grant for a project to strengthen the ability of defence lawyers to engage effectively in litigation at domestic and EU levels where rights have been violated, and use EU law to tackle abuse of fundamental rights.

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

***European Commission: European Arrest Warrant Alternatives (Fair Trials Europe)***

A partnership project, coordinated by Fair Trials Europe, to address the over-use of pre-trial detention and the obstacles to use of alternative cross-border instruments to the European Arrest Warrant.

***European Commission: Judicial Cooperation (Fair Trials Europe)***

A partnership project, coordinated by the European Institute of Public Administration, to provide training on the most recent developments and central issues in EU judicial cooperation in criminal matters.

***European Commission: Strengthening Trust in the European Criminal Justice Area STREAM (Fair Trials Europe)***

A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to strengthen trust in the European Criminal Justice Area through mutual recognition and the streamlined application of the European Arrest Warrant.

***European Commission: Strengthening procedural rights in police custody ProRPC (Fair Trials Europe)***

A grant for a partnership project coordinated by The Boltzmann Institute (LBI-GMR), to enhance the implementation of procedural rights.

***European Commission: Equality Data Collection in European Justice Systems (Fair Trials Europe)***

A grant for a partnership project coordinated by The Bulgarian Helsinki Committee Association (BHC), to improve equality data collection in criminal justice systems across the EU.

***The European Roma Rights Centre: Remedying injustices: dealing with anti-Roma racism in the criminal justice system***

A grant for a partnership project, coordinated by The European Roma Rights Centre (ERRC) to reveal the extent to which prejudice and racist stereotyping contribute to over-representation of ROMA in criminal justice systems.

***The State of the Netherlands: Advancing criminal procedural rights in Kosovo (Fair Trials)***

A grant led by the Kosovo Law Institute aimed at improving procedural rights in Kosovo by pursuing domestic reform of law and practice.

***Swedish Postcode Foundation - Mexico Torture Prevention (Fair Trials)***

A grant to support the implementation of Mexico's new law prohibiting the admission of evidence obtained under torture.

**NOTES TO THE FINANCIAL STATEMENTS**  
 For Year ended March 2021

Year ended 31 March 2020	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>RESTRICTED FUNDS</b>					
Freshfields	-	20,000	(20,000)	-	-
Open Society Foundations (INTERPOL Programme)	-	10,990	(10,990)	-	-
Open Society Foundations (Information Programme)	-	11,153	(11,153)	-	-
Open Society Justice Initiative	-	19,614	(19,614)	-	-
Clifford Chance	-	50,000	(50,000)	-	-
Legal Education Foundation - UK Action Group	-	15,117	(15,117)	-	-
Equality and Human Rights Commission (EHRC)	-	4,000	(4,000)	-	-
Sutovic & Hartigan	-	1,040	(1,040)	-	-
Peters & Peters	-	13,750	(13,750)	-	-
Donated Services	-	6,754	(6,754)	-	-
<u>Americas</u>					
Harvard College	-	19,201	(19,201)	-	-
American Bar Association	-	1,412	(1,412)	-	-
<u>European Union</u>					
Legal Experts Advisory Panel (LEAP)	-	178,929	(178,929)	-	-



---

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

Other donations for LEAP activities	-	2,892	(2,892)	-	-
Plain Language and Letter of Rights (ACCESSJUST)	-	33,449	(33,449)	-	-
Advancing Procedural Rights in Albania (PR-ALB)	-	21,376	(21,376)	-	-
Fighting unconscious bias and discrimination (ROMA)	-	22,663	(22,663)	-	-
Courtroom public and media presentation of suspects (SIR)	-	27,497	(27,497)	-	-
Effective pre-trial legal assistance (EF-PTD)	-	40,245	(40,245)	-	-
Audio visual recording (PROCAM)	-	12,963	(12,963)	-	-
Victims of violent crime in detention (VVCD)	-	63,273	(63,273)	-	-
Defence Rights in Evidenciary Procedures (DREP)	-	6,647	(6,647)	-	-
Trial Waiver Systems in Europe (TWSE)	-	7,231	(7,231)	-	-
Litigating to Advance Defence Rights in Europe (LADRE)	-	5,931	(5,931)	-	-

FAIR TRIALS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

European Arrest Warrant Alternatives (EAW-ALT)	-	1,833	(1,833)	-	-
Judicial Cooperation (JUD-COOP)	-	249	(249)	-	-
Mutual legal assistance and electronic IT data (JUD IT)	-	948	(948)	-	-
German Russian Exchange DRA	-	24,589	(24,589)	-	-
State of Netherlands	-	6,617	(6,617)	-	-
Swedish Postcode Lottery	-	41,394	(41,394)	-	-
	<u>£ Nil</u>	<u>£ 671,757</u>	<u>£ (671,757)</u>	<u>£ -</u>	<u>£ -</u>

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>SUMMARY OF FUNDS</b>					
Subsidiary funds	61,901	292,873	(269,636)	-	85,138
General Funds	159,554	344,496	(350,596)	-	153,454
	<u>221,455</u>	<u>637,369</u>	<u>(620,232)</u>	<u>-</u>	<u>238,592</u>
Restricted Funds	-	671,757	(671,757)	-	-
	<u>£ 221,455</u>	<u>£ 1,309,126</u>	<u>£ (1,291,989)</u>	<u>£ -</u>	<u>£ 238,592</u>

All net assets relate to unrestricted funds.

**14. OTHER FINANCIAL COMMITMENTS**

	2021	2020
At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was as set out	£	£
Operating leases which expire:		
within one year	8,799	35,901
within two to five years	-	7,031
	<u>8,799</u>	<u>42,932</u>

---

NOTES TO THE FINANCIAL STATEMENTS  
For Year ended March 2021

---

## 15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Charity 2021 £	Group 2021 £	Charity 2020 £	Group 2020 £
Net income for year	51,204	48,291	(6,095)	17,137
Depreciation and impairment of tangible fixed assets	4,754	9,400	5,240	10,042
(Increase) / decrease in debtors	15,113	(4,570)	(58,981)	(5,971)
Increase / (decrease) in creditors	(27,149)	69,721	213,521	275,991
<b>Net cash flow from operating activities</b>	<b>£ 43,922</b>	<b>£ 122,842</b>	<b>£ 153,685</b>	<b>£ 297,199</b>

## 16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £Nil (2019/20: £878). Other than these amounts and balances and transactions referred to in Notes 8 and 12 regarding related foundations, there were no other related party transactions.