

FAIR TRIALS INTERNATIONAL

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

FAIR TRIALS INTERNATIONAL

COMPANY LIMITED BY GUARANTEE NO. 07135273 registered charity number 1134586
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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FAIR TRIALS INTERNATIONAL**REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Status	The organisation is a private company limited by guarantee
Company number	07135273
Charity number	1134586
Board of Trustees	Deborah Annetts (Chair) Matthew Bruce Peter Carter QC Lord Hodgson of Astley Abbots (Resigned 22 nd January 2019) Jane Howard (Resigned 26 th March 2019) Amy Jeffress Eric Kolodner Conrad Levy (Treasurer) Morris Lipson (Appointed 22 nd January 2019) Stephen Muers (Appointed 25 th June 2019) Robert Scott Kate Steele (Appointed 22 nd January 2019) Professor Jon Silverman (Resigned 25 th June 2019) Elizabeth Wilmshurst CMG
Chief Executive	Jago Russell
Bankers	Barclays Bank PLC 19 Fleet Street London EC4Y 1AA
Registered office	5 Castle Road London NW1 8PR
Auditors	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditors New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ

FAIR TRIALS INTERNATIONAL
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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.

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: Address Rue de la Pépinière 10A, 1000, 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 1110 Vermont Ave NW, Suite 500, Washington DC, 20005, USA) was granted 501(c)3 status in February 2018. While Fair Trials Europe and Fair Trials Americas have separate, independent Boards, a majority of the directors of each are also Trustees of the Charity. 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 and the control over appointment of directors 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.

Eight of the Trustees are also members of the Board of Directors (“Administrateurs”) of Fair Trials Europe and four 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.

Robin Hodgson retired from the board in January 2019, Jane Howard retired from the Board in March 2019 and Jon Silverman retired from the Board in June 2019. The Trustees thank Robin, Jane and Jon for their service to the Charity.

Selection and appointment of Trustees

Trustees regularly review the composition of the Board and, when vacancies arise, identify the skills needed to complement the Trustees' existing skills. During the year a number of Trustee vacancies were advertised. 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;
- Ensuring compliance with regulatory regimes; and
- 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:

- Increasing fundraising resources to implement the fundraising strategy approved by the Board.
- Accessing professional advisers on a paid and pro-bono basis to ensure regulatory compliance.
- Implementation of improved and more secure hosted IT systems on Microsoft Office 365 funded by a generous grant from the Legal Education Foundation.

Related parties

The Charity considers the Trustees, the Chief Executive, Director of Finance & Operations and Regional Director (Europe – left 31st December 2018) 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 17.

Pay policy

The pay of all staff is reviewed annually, but changes can also be made outside that process if warranted. Salaries are reviewed by a sub-committee of Trustees and are reported to and approved by the full Board 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, in the case of the Chief Executive, the Chair of Trustees, based on individual performance and the performance of the charity in meeting its charitable, strategic and financial objectives. The last annual salary review for all staff was completed in March 2019, taking effect in April 2019.

Vision, mission and strategic aims

Fair Trials' vision is a world where every person's right to a fair trial is respected. Its mission is to promote fair trials according to internationally-recognised standards of justice.

The right to a fair trial has long been recognised by the international community as a fundamental human right. In practice, however, it is routinely abused and the scale and nature of the challenges are growing: states are developing swifter ways of imposing criminal punishments, 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.

Fair Trials exists to make the right to a fair trial a practical reality, but it is an enormous challenge that Fair Trials could never achieve on its own. This is why one of Fair Trials' main aims is to engage and support a wider movement of fair trials defenders. It is crucial for Fair Trials to collaborate with the best local experts to understand the underlying causes of injustice, design workable solutions and build local, public and political support for reform. This includes the network that Fair Trials coordinates in Europe, the Legal Expert Advisory Panel ("LEAP") which has driven the development of binding minimum standards on defence rights in Europe. LEAP has nearly 200 members – lawyers, NGOs, academics – from across the European Union. Fair Trials also has valued partnerships with many of the world's leading law firms who have given generously of their time, expertise and facilities during the year to support Fair Trials' work.

Fair Trials addresses the root causes of injustice by addressing key themes in criminal justice. The current themes on which it is focused, and its objectives in respect of each, are as follows:

- Cross-border justice: to enshrine human rights safeguards when states cooperate across borders to fight crime;
- Presumption of innocence: to limit the impact of the criminal justice process on the lives and rights of suspects until the state proves guilt beyond a reasonable doubt;
- Justice out of court: to improve the fairness of systems to incentivise waivers of the right to a trial;
- Access to justice: to ensure defendants receive what they need to exercise their fair trial rights in practice; and
- Equal justice: to respond to the needs of particular groups of people and to fight the unequal application of criminal law.

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 2019 all of the Trustees of the Charity, Fair Trials Europe and Fair Trials Americas came together to review the strategy and to ensure Fair Trials remains aligned and works together to

achieve a coherent mission. 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

All of Fair Trials' activities are consistent with its strategic aims, focus on delivering its mission and are for the public benefit. Fair Trials' main activities over the past 12 months, and the public benefit achieved, are outlined below.

A) Cross-border justice

INTERPOL: Fair Trials continued its campaign for reform of INTERPOL (the world's largest international policing organisation) to prevent it being misused to harass human rights activists, journalists and refugees. The Charity launched a new report highlighting the reforms INTERPOL has made in recent years and identifying areas where further reform is needed. Amongst other things this contributed to a study commissioned by the European Parliament on the misuse of INTERPOL. Fair Trials also provided expert advice to the US Senate Foreign Relations Committee in relation to pending legislation aimed at protecting victims of INTERPOL abuse. The Charity continued to highlight and assist in cases of individuals subjected to politically-motivated INTERPOL "wanted person" alerts, contributing to the deletion of numerous unwarranted alerts. Many cases have been covered in the mainstream media.

Cross-border justice - European Union: Fair Trials launched a report and film highlighting how people had been treated following their extradition under the European Arrest Warrant (Europe's fast-track extradition system). The LEAP network has highlighted reform of the Arrest Warrant as a priority for the European Union. Fair Trials also built a working group of LEAP which aims to influence the approach of the EU Court of Justice of the European Union on cross-border cooperation measures and supported LEAP members involved in cases questioning continued cooperation with Poland in light of the rule of law crisis in that country. New EU proposals to facilitate increased law enforcement access to electronic data became a key issue during the year. Fair Trials has highlighted the risks of these proposals for fair trial rights and the rule of law.

B) Presumption of innocence

The Charity has continued to campaign against the unjustified use of pre-trial detention and hosted a meeting in the European Parliament to discuss joint advocacy to encourage EU action on the topic. Fair Trials has also been leading projects to document the violent crime suffered by pre-trial detainees and to improve the standards of legal representation provided to defendants to reduce the use of detention. Fair Trials also worked with Harvard University's Criminal Justice Policy Programme to facilitate the transatlantic exchange of expertise on pre-trial detention reform. Fair Trials has also been working to highlight violations of the presumption of innocence resulting from: statements by public authorities which imply guilt during ongoing criminal proceedings; the way suspects are presented in court and in public; and the representation of suspects in the media.

C) Justice out of court:

Fair Trials has documented how, across the globe, criminal convictions are increasingly being imposed without a trial due to legal reforms which incentivise suspects to plead guilty. Fair Trials is at the forefront of advocacy directed at recognising this global trend and highlighting the need for safeguards to protect human rights and the rule of law. In September 2018, the Parliamentary Assembly for the Council of Europe adopted a resolution recognising the threat these systems pose

and calling on countries to adopt safeguards. Fair Trials has also engaged in work to address the injustice caused by plea bargaining practices in the US, including with elected prosecutors.

D) Access to justice

Over many years Fair Trials' work has contributed to the development of binding laws in the European Union which safeguard key rights such as the right to information and to legal assistance. During the year Fair Trials worked with members of LEAP to contribute to the effective implementation of these laws. This was, for example, a key theme of the LEAP annual conference in Zagreb (Croatia) in March 2019, attended by 70 LEAP members. Fair Trials also launched a new project to encourage the use of plain language in criminal justice systems across Europe. Fair Trials also launched work in Kosovo and Albania to support local criminal justice experts in advocating for improved fair trial protections.

E) Equal justice

During the year the Charity finalised its work to improve the representation that defence lawyers provide to children who are accused of crimes. This resulted in the delivery of training in Romania, Hungary and the Netherlands and training materials are now freely available online. Fair Trials also commenced work with partners in Europe to identify and address how decisions made by criminal justice professionals are leading to discriminatory outcomes for Roma people.

F) Other areas

Fair Trials has also developed strands of work that approach areas outlined above through the prism of torture prevention and counter-terrorism, to reach wider audiences and build new advocacy allies:

- In the area of torture prevention, Fair Trials has been working with partners to encourage the audio-visual recording of police interviews and has contributed to international efforts to advance investigative interviewing rather than coercive interrogations. In May 2018, the Charity also released a new report on the use of evidence obtained by torture in criminal trials which is already contributing to advocacy with the OSCE and United Nations and work in individual countries such as Mexico and Tunisia.
- Fair Trials is coordinating a working group on Counter Terrorism, Anti Extremism and Human Rights, bringing together organisations from across the OSCE region. The Charity led the drafting of the group's first policy paper on how cross-border criminal justice mechanisms are being used in ways that undermine human rights.

Communications

Fair Trials has grown its communications team, combining this with the coordination of LEAP. A new website (www.fairtrials.org) was launched in May 2019 which is more user-friendly and better reflects Fair Trials' current work. Engagement with Fair Trials' work on social media has also continued to grow and Fair Trials has continued to generate press coverage across the globe, particularly in relation to its INTERPOL campaign.

Plans for future periods

Many of the activities outlined above will require sustained work but key plans include:

- Increasing effective coordination across Fair Trials' three offices (London, Brussels and Washington DC) and refining the focus of work, to increase impact.
- Increasing public-facing campaigns on aspects of Fair Trials' work (building on the experience of INTERPOL reform) and increasing the engagement of networks in communications.

- Leveraging Fair Trials contacts and expertise to expand impact in the Americas, including in the US (where Fair Trials is offering comparative expertise to support criminal justice reformers) and in Mexico (focusing on the use of torture evidence).
- Launching projects on big data, algorithms and surveillance technologies, and addressing the impact of BREXIT on fair trial rights.

Financial review

Income

Fair Trials' enhanced level of activity in pursuit of its objectives is reflected in the financial statements. Incoming resources increased from £1,076,039 in 2017/18 to £1,208,044 (12%) this year. Fair Trials reports income of £675,523 (2017/18: £603,444) for specific activities which is shown as restricted funds (see note 13). Fair Trials reports £532,521 (2017/18: £472,595) of unrestricted income.

The majority of Fair Trials' restricted income comes from statutory or foundation sources, including: governmental funders (£480,603 in 2018/19: £396,333 in 2017/18), most notably the European Commission; and the Open Society Foundations (£87,385 in 2018/19: £79,480 in 2017/18). Fair Trials also received continued support from the Legal Education Foundation, Clifford Chance, Freshfields Bruckhaus Deringer and Matrix Chambers towards specific project activities.

In 2018/19 Fair Trials received large core grants from the Oak Foundation (£240,000: 2017/18 - £200,000), the Open Society Foundations (£84,622: 2017/18 - £90,294) and Sigrid Rausing Foundation (£75,000: 2017/18 - £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 £1,092,736 in 2017/18 to £1,162,554 this year, an increase of 6%. Fair Trials therefore made a surplus in the period of £45,490 (2017/18 deficit £16,697) which has been added to its reserves. At 31 March 2019, Fair Trials' fund balance stood at £221,455 (2017/18: £175,965).

The additional costs relate to higher staff and other costs associated with growth in project activities and expansion of work into the Americas. Expenditure on charitable activities for Fair Trials Europe grew considerably from £487,754 in 2017/18 to £619,946, an increase of 27%, because of growth in project activity part-funded by the EU. There were first time costs of £37,125 for Fair Trials Americas which commenced operations in the period (prior to this, work in the Americas was funded directly by the Charity). The Charity's own charitable expenditure reduced from £484,366 in 2017/18 to £372,910 or 23% mainly because of staff transferred to the subsidiary charities and because 2017/18 included costs of the IT upgrade project.

Fair Trials Europe

During the year, as well as direct grants to Fair Trials Europe, the Charity received a grant from Clifford Chance to support Fair Trials Europe's work. In addition to transferring this sum to Fair Trials Europe, The Charity supplied a grant of €100,000 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 the European Commission together with grants from Clifford Chance and the Charity.

Fair Trials Americas

Fair Trials Americas commenced operations in the second half of the financial year. The Charity supplied a grant of \$50,000 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 3 and 6 months' core operating expenditure, to include permanent staff and office costs for Fair Trials but excluding discrete project costs. For the year ahead, this core expenditure was budgeted at approximately £670,000 and the target therefore a range from £167,500 - £305,000. 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 2019 of £221,455 (2017/18: £175,965) 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, particularly with its plans to increase its activities in the Americas, 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. 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 be only 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.

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) 2015 (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 1st October 2019 and signed on its behalf by:

Trustee:

Print Name: Deborah Annetts

Independent Auditor's Report to the members of Fair Trials International

Opinion

We have audited the financial statements of Fair Trials International (the 'parent charitable company') and the Group for the year ended 31 March 2019 which comprise of the Consolidated Statement of Financial Activities, the Group and Parent Balance Sheets, the Group and Parent Statement of Cash Flows and the 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 2019, and of the Group's 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the Group 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (including the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the members of Fair Trials International (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the 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 Trustees' Annual report and from the requirement to prepare a Group strategic report.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement 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 relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Group or the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Sudhir Singh FCA (Senior Statutory Auditor)
For and behalf of MHA MacIntyre Hudson
Chartered Accountants and Statutory Auditors
New Bridge Street House
30-34 New Bridge Street
EC4V 6BJ

Date:

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 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
INCOME FROM:					
Donations and legacies	2	527,030	79,635	606,665	552,555
Charitable activities:	4				
Fair Trials International		-	183,150	183,150	196,006
Fair Trials Europe		-	412,738	412,738	327,478
Other		5,491	-	5,491	-
TOTAL INCOMING RESOURCES		532,521	675,523	1,208,044	1,076,039
EXPENDITURE ON:					
Raising funds		132,573	-	132,573	120,616
Charitable activities:					
Fair Trials International		141,133	231,777	372,910	484,366
Fair Trials Americas		37,125	-	37,125	-
Fair Trials Europe		176,200	443,746	619,946	487,754
TOTAL EXPENDITURE	5	487,031	675,523	1,162,554	1,092,736
NET INCOME/ (EXPENDITURE)		45,490	-	45,490	(16,697)
RECONCILIATION OF FUNDS					
Total funds brought forward	13	175,965	-	175,965	192,662
TOTAL FUNDS CARRIED FORWARD	13	£ 221,455	£ -	£ 221,455	£ 175,965

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 2019

	Notes	Charity 2019 £	Group 2019 £	Charity 2018 £	Group 2018 £
FIXED ASSETS					
Tangible assets	10	<u>8,116</u>	<u>18,996</u>	<u>11,659</u>	<u>22,564</u>
		<u>8,116</u>	<u>18,996</u>	<u>11,659</u>	<u>22,564</u>
CURRENT ASSETS					
Debtors	11	<u>38,432</u>	<u>116,136</u>	<u>75,591</u>	<u>216,095</u>
Cash at bank and in hand		<u>438,477</u>	<u>731,185</u>	<u>205,741</u>	<u>480,906</u>
		<u>476,909</u>	<u>847,321</u>	<u>281,332</u>	<u>697,001</u>
CREDITORS: amounts falling due within one year	12	<u>(325,471)</u>	<u>(644,862)</u>	<u>(168,382)</u>	<u>(543,600)</u>
NET CURRENT ASSETS		<u>151,438</u>	<u>202,459</u>	<u>112,950</u>	<u>153,401</u>
NET ASSETS		<u>£ 159,554</u>	<u>£ 221,455</u>	<u>£ 124,609</u>	<u>£ 175,965</u>
CHARITY FUNDS					
Unrestricted funds:					
Subsidiary companies	13	-	<u>61,901</u>	-	<u>51,356</u>
General fund	13	<u>159,554</u>	<u>159,554</u>	<u>124,609</u>	<u>124,609</u>
		<u>159,554</u>	<u>221,455</u>	<u>124,609</u>	<u>175,965</u>
TOTAL CHARITY FUNDS		<u>£ 159,554</u>	<u>£ 221,455</u>	<u>£ 124,609</u>	<u>£ 175,965</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 1st October 2019 and signed on their behalf by:

DEBORAH ANNETTS (CHAIR)

FAIR TRIALS INTERNATIONAL (company limited by guarantee)

STATEMENT OF CASH FLOWS

For the year ended 31 March 2019

	Notes	Charity 2019 £	Group 2019 £	Charity 2018 £	Group 2018 £
Cash flow from operating activities	15	234,002	255,866	(16,673)	212,463
Net cash flow from operating activities		234,002	255,866	(16,673)	212,463
Cash flow from investing activities					
Payments to acquire tangible fixed assets	10	(1,266)	(5,587)	(1,639)	(9,502)
Net cash flow from investing activities		(1,266)	(5,587)	(1,639)	(9,502)
Net cash flow from financing activities		-	-	-	-
Net increase / (decrease) in cash and cash equivalents		232,736	250,279	(18,312)	202,961
Cash and cash equivalents at 1st April		205,741	480,906	224,054	277,945
CASH AND CASH EQUIVALENTS AT 31 MARCH		£ 438,477	£ 731,185	205,742	480,906
Cash and cash equivalents consists of:					
Cash at bank and in hand		£ 438,477	£ 731,185	205,742	480,906
CASH AND CASH EQUIVALENTS AT 31 MARCH		£ 438,477	£ 731,185	205,742	480,906

NOTES TO THE FINANCIAL STATEMENTS

For Year ended March 2019

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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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. As such the Trustees consider that the immediate future of the Charity's operations is secure and therefore 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-owned 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.

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.

NOTES TO THE FINANCIAL STATEMENTS

For Year ended March 2019

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:

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.

NOTES TO THE FINANCIAL STATEMENTS

For Year ended March 2019

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
- Depreciation of tangible fixed assets
- Useful economic lives of assets

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 2019

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Trusts and Foundations	490,865	-	490,865
Law Firms	20,444	74,040	94,484
Donated services	-	5,595	5,595
Individual donors	15,721	-	15,721
	<u>£ 527,030</u>	<u>£ 79,635</u>	<u>£ 606,665</u>
	2018 £	2018 £	2018 £
Trusts and Foundations	438,694	-	438,694
Law Firms	25,000	73,000	98,000
Donated services	-	6,960	6,960
Individual donors	8,901	-	8,901
	<u>£ 472,595</u>	<u>£ 79,960</u>	<u>£ 552,555</u>

Income from donations and legacies was £606,665 (2017/18 £552,555) of which £527,030 was unrestricted (2017/18: £472,595) and £79,635 was restricted (2017/18: £79,960).

Details of donated services are given in note 3.

Grants from trusts and foundations :	2019 Unrestricted £	2019 Restricted £	2018 Unrestricted £	2018 Restricted £
Bromley Trust	10,000	-	15,000	-
Constance Fairness Foundation	-	-	5,000	-
Colucci Foundation	5,688	-	-	-
Elizabeth Frankland Moore and Star Foundation	5,000	-	5,000	-
Evan Cornish Foundation	10,000	-	-	-
Hans Warendorf	5,000	-	-	-
Highway One Trust	10,000	-	10,000	-
Law Society	5,000	-	5,000	-
Oak Foundation	240,000	-	200,000	-
Open Society Foundations	84,622	-	90,294	-
Persula Foundation	10,000	-	10,000	-
Sigrid Rausing Foundation	75,000	-	75,000	-
Stiching Euromoss	4,814	-	-	-
Tanner Trust	3,000	-	3,000	-
The 3 Ts Charitable Trust	10,000	-	10,000	-
Other trusts & foundations	12,741	-	10,400	-
	<u>£ 490,865</u>	<u>£ -</u>	<u>£ 438,694</u>	<u>£ -</u>

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

Grants from law firms:	2019		2018	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Allen & Overy	10,000	-	10,000	-
Barret Translation	131	-	-	-
Burton Copeland	2,813	-	-	-
Clifford Chance	-	50,000	-	50,000
Freshfields	-	20,000	-	20,000
Garden Court Chambers	2,500	-	-	-
Hogan Lovell	5,000	-	10,000	-
Matrix Chambers	-	3,000	-	3,000
Simmons & Simmons	-	-	5,000	-
Sutovic & Hartigan	-	1,040	-	-
	£ 20,444	£ 74,040	£ 25,000	£ 73,000

The Charity is very grateful to all those who have donated this year including the Oakdale Trust, Trees of Leigh, B&P Glasser Charitable Trust, The CB and HH Taylor 1984 Trust, the City of London Solicitors, the Ptarmigan Trust, the Souter Trust, the Sir James Roll Charitable Trust, John Sumner's 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 from law firms, while present in the Charity's London office (see the Trustees' Report).

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
EU grants	-	480,603	480,603
Open Society Foundations	-	87,385	87,385
Legal Education Foundation	-	27,899	27,899
	£ -	£ 595,887	£ 595,887
	2018 £	2018 £	2018 £
EU grants	-	396,333	396,333
Open Society Foundations	-	79,480	79,480
Res Publica	-	1,018	1,018
Legal Education Foundation	-	46,653	46,653
	£ -	£ 523,484	£ 523,484

Within EU grants £435,755 (2017/18: £383,430) of government grants were received from the European Commission, £38,653 (2017/18: £12,903) from the German Government, £6,194 (2017/18: Nil) from the State of Netherlands 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 2019

5. RESOURCES EXPENDED

	Direct Staff Costs 2019 £	Other activites under-taken directly 2019 £	Support costs 2019 £	Total 2019 £
Fair Trials International	236,089	56,200	80,621	372,910
Fair Trials Americas	22,633	1,318	13,174	37,125
Fair Trials Europe	349,993	128,532	141,421	619,946
Total charitable expenditure	<u>608,715</u>	<u>186,050</u>	<u>235,216</u>	<u>1,029,981</u>
Costs of raising funds	73,254	2,335	56,984	132,573
Support costs	<u>105,924</u>	<u>186,276</u>	<u>(292,200)</u>	<u>-</u>
	<u>£ 787,893</u>	<u>£ 374,661</u>	<u>£ -</u>	<u>£ 1,162,554</u>
	2018 £	2018 £	2018 £	2018 £
Fair Trials International	241,947	121,511	120,908	484,366
Fair Trials Europe	253,232	109,641	124,881	487,754
Total charitable expenditure	<u>495,179</u>	<u>231,152</u>	<u>245,789</u>	<u>972,120</u>
Costs of raising funds	67,411	904	52,301	120,616
Support costs	<u>110,632</u>	<u>187,458</u>	<u>(298,090)</u>	<u>-</u>
	<u>£ 673,222</u>	<u>£ 419,514</u>	<u>£ -</u>	<u>£ 1,092,736</u>

Resources expended include:

	2019 £	2018 £
Auditors' remuneration:		
Charity	13,500	10,500
Subsidiary	4,101	4,236
Depreciation on owned assets	<u>8,788</u>	<u>12,433</u>
	<u>£ 26,389</u>	<u>£ 27,169</u>

Expenditure on charitable activities was £1,029,981 (2017/18: £972,120), of which £675,523 was restricted (2017/18: £603,444) and £354,458 was unrestricted (2017/18: £368,676). The costs of raising funds was £132,573 (2017/18: £120,616) all of which was unrestricted (2017/18 all unrestricted).

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

6. SUPPORT AND GOVERNANCE COSTS

	General Support 2019 £	Governance 2019 £	Total 2019 £
Support staff costs	101,864	4,060	105,924
Depreciation	8,788	-	8,788
Office, administration and other support costs	155,397	-	155,397
Audit fees			
Charity	-	13,500	13,500
Subsidiary	-	4,101	4,101
Other governance costs	-	4,490	4,490
	<u>£ 266,049</u>	<u>£ 26,151</u>	<u>£ 292,200</u>
	2018 £	2018 £	2018 £
Support staff costs	106,750	3,882	110,632
Depreciation	12,433	-	12,433
Office, administration and other support costs	159,933	-	159,933
Audit fees			
Charity	-	10,500	10,500
Subsidiary	-	4,236	4,236
Other governance costs	-	356	356
	<u>£ 279,116</u>	<u>£ 18,974</u>	<u>£ 298,090</u>

7. STAFF COSTS AND NUMBERS

	2019 £	2018 £
Wages and salaries	669,279	567,674
Social security costs	101,223	76,532
Pension costs	13,026	27,733
Other staff costs	4,365	1,283
	<u>£ 787,893</u>	<u>£ 673,222</u>

Staff costs for 2019 include termination benefits, including payments in lieu of notice and redundancy totalling £7,597 (2017/18: £Nil). This includes wages and salaries of £6,061 and social security costs of £1,536.

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

	2019 Number	2018 Number
Costs of raising funds	1.8	1.7
Charitable activities: Fair Trials International	4.4	4.8
Charitable activities: Fair Trials Europe	6.7	5.3
Charitable activities: Fair Trials Americas	0.3	-
Support	2.4	2.7
	<u>15.6</u>	<u>14.5</u>

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

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

	2019	<i>2018</i>
	Number	<i>Number</i>
Costs of raising funds	1.9	<i>1.7</i>
Charitable activities: Fair Trials International	4.6	<i>5.0</i>
Charitable activities: Fair Trials Europe	6.4	<i>5.8</i>
Charitable activities: Fair Trials Americas	0.3	<i>-</i>
Support	2.6	<i>3.1</i>
	<u>15.8</u>	<i><u>15.6</u></i>

The employment benefits of higher paid staff were as follows:

	2019	<i>2018</i>
Number of employees who received £60,001 - £70,000:	1	<i>1</i>
Number of employees who received £70,001 - £80,000:	<u>1</u>	<i><u>1</u></i>

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:

	2019	<i>2018</i>
	£	<i>£</i>
Income	532,137	<i>418,986</i>
Expenditure	<u>(532,504)</u>	<i><u>(413,227)</u></i>
	<u>(367)</u>	<i><u>5,759</u></i>
Fixed assets	10,801	<i>10,905</i>
Current assets	475,654	<i>512,891</i>
Liabilities	<u>(435,466)</u>	<i><u>(472,440)</u></i>
	<u>£ 50,989</u>	<i><u>£ 51,356</u></i>
General funds	<u>£ 50,989</u>	<i><u>£ 51,356</u></i>

At the year end there was a balance of £115,129 owing by the Charity to Fair Trials Europe (2017/18 £87,327 owing by Fair Trials Europe to the Charity). The outstanding balance will be settled during 2019/20.

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

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 are also directors of the Charity. The current financing arrangements and control over appointment of directors are the determining factors leading to the Corporation being treated as a subsidiary undertaking of the Charity. Relevant financial information is as follows:

	2019	2018
	£	£
Income	43,581	-
Expenditure	(32,669)	-
	10,912	-
Current assets	19,455	-
Liabilities	(8,543)	-
	£ 10,912	-
General funds	£ 10,912	-

The income of the Charity in the year was £754,008 (2017/18: £676,179) and its expenditure including grant giving was £719,048 (2017/18: £698,635). A surplus of £34,960 was made in the year (2017/18: deficit £22,456)

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 (2017/18: £NIL)

The total amount of employee benefits received by key management personnel is £207,341 (2017/8: £233,297). The charity considers its key management personnel comprise the Trustees, Chief Executive, Regional Director (Europe - left 31 December 2018) and the Finance & Operations Director.

An interest-free travel loan totaling £4,188 was provided to 1 key management personnel (2017/18: £4,620 to 1 key management personnel). The amounts outstanding at the year end amounted to £2,792 (2018: £2,695).

Reimbursement of expenses to trustees in the year totalled £950 of travel costs to 1 trustee (2017/18: Nil).

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

10. TANGIBLE FIXED ASSETS

Group	Fixtures, fittings and equipment £
Cost	
At 1 April 2018	57,490
Additions	5,587
Disposals	-
Foreign exchange	(675)
At 31 March 2019	<u>62,402</u>
Depreciation	
At 1 April 2018	34,927
Charge for the period	8,788
On disposals	-
Foreign exchange	(309)
At 31 March 2019	<u>43,406</u>
Net book value	
At 31 March 2019	<u>£ 18,996</u>
At 31 March 2018	<u>£ 22,564</u>
	Fixtures, fittings and equipment £
Charity	
Cost	
At 1 April 2018	39,615
Additions	1,266
Disposals	-
At 31 March 2019	<u>40,881</u>
Depreciation	
At 1 April 2018	27,957
Charge for the period	4,808
On disposals	-
At 31 March 2019	<u>32,765</u>
Net book value	
At 31 March 2019	<u>£ 8,116</u>
At 31 March 2018	<u>£ 11,659</u>

11. DEBTORS

	Charity 2019 £	Group 2019 £	<i>Charity 2018 £</i>	<i>Group 2018 £</i>
Due within one year				
Accrued Income	12,821	89,034	48,513	180,403
Prepayments	14,778	16,101	16,351	22,335
Other debtors	10,833	11,001	10,727	13,357
	<u>£ 38,432</u>	<u>£ 116,136</u>	<u>£ 75,591</u>	<u>£ 216,095</u>

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2019 £	Group 2019 £	Charity 2018 £	Group 2018 £
Funds held for partners	74,944	179,065	21,123	98,011
Trade creditors	477	12,083	25,020	26,217
Deferred Income	113,130	411,917	7,929	333,886
Funds held for Fair Trials Europe	115,129	-	87,327	-
Accruals and other creditors	21,791	41,797	26,983	85,486
	<u>£ 325,471</u>	<u>£ 644,862</u>	<u>£ 168,382</u>	<u>£ 543,600</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;

- Grants of £30,000 from UK law firms and foundations made specifically towards Fair Trials Europe's activities, received by the Charity in the year (2017/18: £65,000);
- A one-off grant of £85,500 awarded by the Charity to Fair Trials Europe in meet its charitable aims (2017/18: £26,500)
- balances owing in the normal course of the charity's activities

	Charity 2019 £	Group 2019 £	Charity 2018 £	Group 2018 £
<u>Deferred income</u>				
Balance at 1 April 2018	7,929	333,886	61,604	175,045
Amount released to incoming resources	(7,929)	(333,886)	(61,604)	(175,045)
Amount deferred in the year	113,130	411,917	7,929	333,886
Balance at 31 March 2019	<u>£ 113,130</u>	<u>£ 411,917</u>	<u>£ 7,929</u>	<u>£ 333,886</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

13. STATEMENT OF FUNDS

Year ended 31 March
2019

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Freshfields	-	20,000	(20,000)	-	-
Open Society Foundations (INTERPOL Programme)	-	87,385	(87,385)	-	-
Matrix Chambers	-	3,000	(3,000)	-	-
Clifford Chance	-	50,000	(50,000)	-	-
Legal Education Foundation - UK Action Group	-	21,345	(21,345)	-	-
Legal Education Foundation - IT modernisation	-	6,555	(6,555)	-	-
Sutovic & Hartigan	-	1,040	(1,040)	-	-
Donated Services	-	5,595	(5,595)	-	-
<u>European Union</u>					
Legal Experts Advisory Panel (LEAP)	-	209,119	(209,119)	-	-
Plain language and letters of rights (AccessJust)		6,545	(6,545)		
Advancing procedural rights in Albania		5,364	(5,364)		
Fighting unconscious bias and discrimination (Roma)		15,592	(15,592)		
Beyond Surrender	-	39,538	(39,538)	-	-
Children's rights	-	10,982	(10,982)	-	-
Courtroom public and media presentation of suspects (SIR)	-	25,996	(25,996)	-	-
Effective pre-trial legal assistance (EF-PTD)	-	36,902	(36,902)	-	-
Audio visual recording (PROCAM)	-	17,092	(17,092)	-	-
Victims of violent crime in detention (VVCD)	-	36,062	(36,062)	-	-

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

**RESTRICTED FUNDS
(CONT)**

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Mutual legal assistance and electronic IT data (JUD IT)	-	32,564	(32,564)	-	-
German Russian Exchange DRA	-	38,653	(38,653)		
State of Netherlands	-	6,194	(6,194)		
	<u>£ -</u>	<u>£ 675,523</u>	<u>£ (675,523)</u>	<u>£ -</u>	<u>£ -</u>

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
SUMMARY OF FUNDS					
Subsidiary foundations	51,356	164,040	(153,495)	-	61,901
General Funds	<u>124,609</u>	<u>368,481</u>	<u>(333,536)</u>	-	<u>159,554</u>
	175,965	532,521	(487,031)	-	221,455
Restricted Funds	-	675,523	(675,523)	-	-
	<u>£ 175,965</u>	<u>£ 1,208,044</u>	<u>£ (1,162,554)</u>	<u>£ -</u>	<u>£ 221,455</u>

All net assets relate to unrestricted funds (2017/18 all unrestricted).

Freshfields - Plea Bargaining

A grant to support the continuing campaign to address the growing global reliance on 'plea bargaining' and the need for safeguards to protect against injustice.

Open Society Foundations (Eurasia Programme) - INTERPOL

A grant to support the Fair Trials' INTERPOL campaign, highlighting abuses of INTERPOL's global "wanted persons" alerts against refugees, human rights defenders and journalists and promoting the creation of new safeguards.

Matrix Chambers

A grant to support Fair Trials in collecting and reporting human stories of victims of violent crime suffered while held in detention.

Clifford Chance

Financial support for Fair Trials' work with its networks across Europe to identify and address systemic barriers to respect for defence rights in the EU's criminal justice systems (£30,000); and towards establishing its activities in the Americas (£20,000).

Legal Education Foundation- UK Action Group on Brexit

A project to address the future of UK criminal justice and to secure fundamental rights post Brexit.

Legal Education Foundation- IT modernisation

A grant to support modernisation of Fair Trials IT footprint including cloud based systems and improved connectivity between our offices and our network of partners.

Sutovic and Hartigan

Expert advice and reporting on INTERPOL cases.

NOTES TO THE FINANCIAL STATEMENTS

For Year ended March 2019

Donated Services

See note 3.

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 made donations to co-fund the cost of some LEAP activities.

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

A new grant aimed at improving procedural rights in Albania by pursuing domestic reform of law and practice.

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

A new grant aimed at improving procedural rights in Albania by pursuing domestic reform of law and practice.

European Commission: Fighting unconscious bias and discrimination ROMA

A new grant seeking to increase recognition of unconscious bias and discrimination in the criminal justice system, in this instance focussing on the Roma people.

European Commission: Beyond Surrender (Fair Trials Europe)

A grant to support a partnership project, coordinated by Fair Trials Europe, examining the post-surrender treatment of people subject to European Arrest Warrants.

European Commission: Children's Rights

A grant to support the development of a multi-disciplinary training programme for practitioners working with child defendants.

European Commission: Presentation of suspects SIR (Fair Trials Europe)

A grant to support a partnership project, coordinated by the Hungarian Helsinki Committee to review how suspects are presented in court or to the public, especially through the media in ways that create a perception of guilt.

European Commission: Effective Assistance in Pre-Trial Detention EF-PTD (Fair Trials Europe)

A grant to review one of the key findings of the previous research carried out in relation to pre-trial decision making - this is a partnership project, coordinated by Fair Trials Europe, to promote the need for effective legal assistance pre-trial.

European Commission: Audio Visual Recording PROCAM (Fair Trials Europe)

A grant to support a partnership project, coordinated by the Hungarian Helsinki Committee to research how audio-visual recording can help fight coercive arrest, prosecution and create greater transparency pre-trial.

European Commission: Victims of Violent Crime in Detention VVCD (Fair Trials Europe)

A grant for a partnership project, coordinated by Fair Trials Europe, to document the violent treatment people can face in detention to increase understanding of the human cost of pre-trial detention.

European Commission: Electronic Evidence JUD-IT (Fair Trials Europe)

A grant for a partnership project, coordinated by the Centre for European Policy Studies (CEPS), to review the impact of e-evidence sharing on human rights.

German Russian Exchange DRA: Preventing Counter-Terror MEASURES (Fair Trials)

Further grants to arrange experts meetings and collaboration on recommendations.

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

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

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

Year ended 31 March 2018	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Freshfields	-	20,000	(20,000)	-	-
Matrix Chambers	-	3,000	(3,000)	-	-
Injustice Foundation	-	-	-	-	-
Open Society Foundations (Eurasia Programme)	-	79,480	(79,480)	-	-
Legal Education Foundation - UK Action Group	-	8,891	(8,891)	-	-
Legal Education Foundation - IT modernisation	-	37,762	(37,762)	-	-
Clifford Chance	-	50,000	(50,000)	-	-
Res Publica	-	1,018	(1,018)	-	-
Donated Services	-	6,960	(6,960)	-	-
<u>European Union</u>					
Legal Experts Advisory Panel (LEAP)	-	171,010	(171,010)	-	-
Letter of Rights	-	19,034	(19,034)	-	-
Beyond Surrender	-	56,855	(56,855)	-	-
Children's rights	-	82,825	(82,825)	-	-
Courtroom public and media presentation of suspects (SIR)	-	9,868	(9,868)	-	-
Effective pre-trial legal assistance (EF-PTD)	-	11,102	(11,102)	-	-
Audio visual recording (PROCAM)	-	10,176	(10,176)	-	-
Victims of violent crime in detention (VVCD)	-	12,777	(12,777)	-	-
Mutual legal assistance and electronic IT data (JUD IT)	-	9,783	(9,783)	-	-
German Russian Exchange DRA	-	12,903	(12,903)	-	-
	<u>£ Nil</u>	<u>£ 603,444</u>	<u>£ (603,444)</u>	<u>£ -</u>	<u>£ -</u>

NOTES TO THE FINANCIAL STATEMENTS
For Year ended March 2019

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
SUMMARY OF FUNDS					
Subsidiary foundation	45,597	61,228	(55,469)	-	51,356
General Funds	147,065	411,367	(433,823)	-	124,609
	<u>192,662</u>	<u>472,595</u>	<u>(489,292)</u>	<u>-</u>	<u>175,965</u>
Restricted Funds	-	603,444	(603,444)	-	-
	<u>£ 192,662</u>	<u>£ 1,076,039</u>	<u>£ (1,092,736)</u>	<u>£ -</u>	<u>£ 175,965</u>

All net assets relate to unrestricted funds.

14. OTHER FINANCIAL COMMITMENTS

	2019 £	2018 £
At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was as set out below:		
Operating leases which expire:		
within one year	39,594	39,304
within two to five years	<u>42,289</u>	<u>36,428</u>

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

	Charity 2019 £	Group 2019 £	Charity 2018 £	Group 2018 £
Net income for year	34,945	45,490	(22,456)	(16,697)
Depreciation and impairment of tangible fixed assets	4,808	8,788	8,558	12,433
(Increase) / decrease in debtors	37,159	99,959	(31,613)	(70,504)
Increase / (decrease) in creditors	157,090	101,629	28,838	287,231
Net cash flow from operating activities	<u>£ 234,002</u>	<u>£ 255,866</u>	<u>£ (16,673)</u>	<u>£ 212,463</u>

16. RELATED PARTY TRANSACTIONS

Unrestricted donations made by trustees in the year amounted to £1,138 (2017/18: £2,019). There were no other related party transactions.