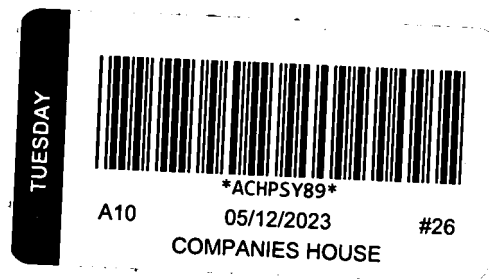


The Andrew Lee Jones Fund Limited
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year Ended 31 March 2023



Charity no: 1019651
Company no: 02797826

The Andrew Lee Jones Fund Limited (t/a Amicus)
Annual Report and Financial Statements
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LEGAL AND ADMINISTRATIVE INFORMATION

Status

The Andrew Lee Jones Fund Limited ('the Charity') (t/a Amicus) is a charitable company limited by guarantee, incorporated on 9 March 1993, with charity registration number 1019651 and company registration number 02797826.

Trustees and directors (Management Committee)

The Trustees of the Charity, who form the Management Committee, and who served during the year were:

Claire Jenkins – Co-Chair
Joanne Cross – Co-Chair
Hannah Gorman – Trustee
Maziar Jamnejad – Trustee
Rob Page – Trustee and Company Secretary
Seymour Lightman – Trustee and Treasurer (appointed 16/02/2023)

Executive Director

Day-to-day management of the Charity in the year was delegated to the Executive Director, Margot Ravenscroft.

Patrons

Dr Jan Arriens, Founder, LifeLines
Alistair Carmichael MP
Peter Carter QC
Richard Dieter
Sophie Garner
Sunny Jacobs
Claire Van Kampen
Prof Julian Killingley
Robin Maher

Jane Officer, Founder, Amicus
Sister Helen Prejean
Wilbert Rideau
David Rowntree
Sir Mark Rylance
Susan Sarandon
Baroness Stern CBE
Nick Trenticosta
Benjamin Zephaniah

Registered office

1 York Mansions
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London
SW5 9AF

Operating address

The Old Game Centre
Petersfield Road
Liss
Hampshire
GU336AA

Independent examiner

Charles Ssempijja, FCA
NfP Accountants Ltd
3rd Floor
86-90 Paul Street
EC2A 4NE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees submit their report and the financial statements for the year ended 31 March 2023 ('YE23').

Legal form and governing documents

The Charity is a charitable company limited by guarantee and was incorporated, and registered as a charity, on 9 March 1993. The Charity was established under a Memorandum of Association, which defines the objects and powers of the Charity, and is governed under its Articles of Association. In the event of the Charity being wound up, the Trustees would each be required to contribute an amount not exceeding £1.

Governance and Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

The Management Committee is responsible for the strategic direction and policy of the Charity and meets at least quarterly.

In accordance with the requirements of the Memorandum and Articles of Association, the members of the Management Committee ('Trustees') are required to retire from office at each Annual General Meeting and are eligible for re-election.

Upon appointment, new members are given an induction to the Charity (i) by the Executive Director regarding the operational running of the Charity and (ii) by a Trustee or by the Company Secretary regarding their legal responsibilities. In addition, new members sign a contract outlining their responsibilities and their commitment to abide by the Trustees Code of Conduct.

All members of the Management Committee give their time voluntarily and received no benefits from the Charity.

Public benefit

The Trustees have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing objectives and in planning future activities.

Risk Management

The Trustees have reviewed the major risks to which the Charity is exposed. Where appropriate, controls have been established to mitigate those risks. The Trustees are committed to a strategy of diversifying the Charity's sources of funding as far as possible in order to ensure the Charity is not dependent on any one source in carrying out its activities.

The Objectives of the Charity

The objects of the Charity are to promote the relief of suffering and distress to those persons and families of those persons who are awaiting execution in any state of the United States of America and, who for reason of their poverty, are in need of legal or other assistance to ensure the preservation of their rights of appeal and to ensure that their imprisonment and sentence are administered as far as is possible humanely.

Review of Activities of the Charity in 2022/23 and Planned Future Developments

The whole staff now work partially remotely which we envisage being a permanent situation.

The continued remote working has, however, opened opportunities to increase volunteer capacity, and we now run a full complement of six to nine UK-based volunteers on a three-month rolling basis who support the increasing need for the work Amicus does. These volunteers also benefit from structured training and education

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opportunities with a flexible working model for volunteers who would otherwise not be able to gain this experience.

A large focus during YE23 was restarting our in-person events and our continued objective to expand our UK-based casework. We continue employing further methods of remote involvement and structuring of casework along with continued development of E-Discovery technology, enabling effective monitoring and streamlining of projects with the pro bono lawyers in our affiliates. We have increased our affiliates to 23 firms and five universities, leading to a wide selection of casework affiliate teams, including several firms working on Amicus' projects across their international offices.

Our university student groups have remained strong and have run several lectures and events online. Many universities have now run in person events and fundraisers. Amicus alumni have been involved in many talks.

Funding remains a key objective and going forward we will focus on additional grant applications and fundraising events. With the addition of an Events & Fundraising Events Officer starting in April 2023 we anticipate an increase in events and grant funding in the next year.

We are very grateful that Kingsley Napley continued to host us in its London city offices in 2023; we have desk space two days a week, Thursday and Friday, and ad hoc meeting rooms on other days. Kingsley Napley also very kindly has provided long-term storage space which, for example, enables us to store copies of our publications.

The Charity has continued to fulfil its aims and objectives throughout the year. Significant activities have included the following: -

US Placements

- In person US placements re-started and from April 2022 to March 2023 we placed 20 volunteers full-time in US offices.

Casework

- We provided direct assistance in 13 cases, which cannot be named at present as they remain ongoing, including at Federal and State stage appeals and pre-trial cases as well as clemency preparation for four Louisiana cases as part of the bigger clemency drive in that state.
- We continued the important work assisting with litigation surrounding the Racial Justice Act in North Carolina, working with the ACLU.
- Although no further data collection was possible, Amicus also continued its work in St. Louis, Missouri in collaboration with US partner Capital Sentencing Institute. This Project is based out of the St. Louis Law School legal clinic and is a comparative study. Following Prof. Paternoster's death in 2017, Prof. Jeffrey Fagan from Columbia University took over as lead researcher. Several meetings this year took place to develop data further, with teams conducting 3rd and 4th reviews. A thorough data review is due in the following year with a view to use the current data we have for a report.
- Amicus continued strengthening the Florida Project, monitoring and analysing live potential capital cases across Florida led by Hannah Gorman (Amicus Trustee) at the Florida Center for Capital Representation and the Balanced Justice Project with further analysis being done by FIU.
- We provided briefing sessions and bespoke training for an increasing number of firms and chambers involved in casework, with over 700 lawyers assisting from 22 different affiliate firms. Included in this activity, Amicus conducted more than 25 briefing sessions for new casework teams.
- We also had five university affiliates with Amicus clinics working on casework projects.

Training

- The bi-annual Amicus death penalty training events have continued to be successful; in Autumn 2022 we had 127 delegates sign up, this was our first hybrid training, and in Spring 2023 we had 92 delegates as online only.
- Our speakers at the spring and autumn sessions included former death row inmates, and Amicus Patrons, Sunny Jacobs and the late Peter Pringle.
- The US legal practitioners and academics who assisted with the training included leading capital attorneys and academics, namely: Jerilyn Bell, Christian Lamar, Christina Rudy, Christy Dickerson, Doug Passon, Derek VerHagen, Naomi Fenwick, Prof. Jim Marcus, and Prof. Raoul Schonemann.

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Talks & Fundraising Events

- Our first event in YE23 was a series of webinars in July hosted by Dr Jon Yorke. *On Death Row...* was a series of four live online sessions discussing issues relating to the death penalty, namely: Art, Religion, Medical and Time.
- We have continued to have a wide student reach with our university groups with representatives in 21 universities. This year we trained 29 student representatives, of whom 21 were active throughout the year. We are finding challenges with online events in student engagement but, despite this, we continue to develop student participation and opportunities.
- We had a team in the Royal Parks Half Marathon, which generated interest on social media and raised over £500.
- We ran our second student awards in YE23: *Stand Up, Stand Out*. This event was online with prominent alumni speakers.
- Our second, and key, fundraiser and awareness-raising event for YE23 was the fourth of our now annual *Champion of Justice Awards* along with a virtual panel event: *Voices of Justice*, centred around Herman Lindsey, death row exonoree, who was the keynote speaker. The awards were presented by two of our guest attorneys from Georgia Capital Office: Shayla Galloway and Christy Dickerson. This event also highlighted our involvement with the on-going work surrounding racial injustices in the death penalty and associated litigation in North Carolina. The event was held on 3 November 2022, with 88 registered participants. We are hugely grateful to our supporters for making this event a great success.
- Our social media reach has also expanded with increased interaction with our media across all platforms, particularly Instagram as a leading medium.

Amicus Journal

- Two editions of the *Amicus Journal* were published in YE23, edited by its new eminent board, Prof. Jeffery Fagan, Prof. Alexis Hoag, Russell Stetler and Margot Ravenscroft (Executive Director). Prior to his death, Mark George KC (Amicus Trustee) was a long-standing key member of this board. Diana Rescaldani (Operations & Casework Manager) also made a significant contribution to the *Journal* during the year by sub-editing certain articles. We are delighted to welcome Prof Leslie Thomas KC to the Journal Board this year and he will be writing the Editorial for the 45th edition of the Journal due for publication in August 2023.

Grant Making Policy

The policy for grants, which are made from restricted funds, includes that: -

- all applicants are required to submit an application form, a curriculum vitae and one or more samples of written work;
- they are then required to attend an interview which is conducted on an equal opportunities' basis, with at least two and usually three interviewers;
- applicants are graded against criteria of which they are informed in advance;
- applicants are usually given constructive feedback from their applications, whether or not they are successful; and
- applicants are required to undertake the Amicus training programme in order to qualify for a placement or award.

The criteria that are set for awards are as follows: -

- good interpersonal skills;
- good oral and written communication skills;
- evidence of a background understanding of capital punishment law and procedure in the US;
- a mature and clear understanding of the social issues surrounding capital punishment and the problems faced when representing inmates awaiting capital punishment in the US;
- experience of working in an office environment, preferably working in some aspect of litigation;
- a basic understanding of legal professional conduct;
- a proven commitment to and past interest in human rights issues and capital punishment in particular;
- a desire to have a future involvement in capital defence work or related fields; and
- evidence of previous voluntary work.

**The Andrew Lee Jones Fund Limited (t/a Amicus)
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Thanks go particularly to the following:

Kingsley Napley: For the generous donation of an office and equipment to accommodate the Amicus staff and UK volunteers during the YE23 and to date.

The Trustees and the staff also would like to take this opportunity to express their heartfelt thanks to two long-standing and key members of the Amicus community who died in December 2022.

Mark George KC, who had been a Trustee since 2008, was instrumental in developing – and a regular speaker at – our highly-regarded biannual training programme and in the creation of the renowned *Amicus Journal*. He also instigated a regular annual programme of awareness- and fund-raising talks across the UK. Mark's experience and wisdom, and his active involvement in our work, will be sorely missed.

Peter Pringle, along with his wife Sunny Jacobs, had been a Patron for over 15 years. His terrible experience as a wrongfully convicted man on death row, which he shared – alongside Sunny, also an exoneree – with such frankness and humility, to many Amicus audiences over the years, inspired literally hundreds of volunteers to undertake pro bono capital defence work. The loss of Peter's contribution to our work will leave a large hole which will be hard to fill.

Financial Review

Reserves

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity ('adjusted unrestricted reserves') should cover between three and six months' running costs. Adjusted unrestricted reserves at 31 March 2023 of £128,875 (2022: £117,755) amounted to 10 months' running costs (2022: 11 months). The Trustees have authorised an increase in headcount for the following year, which should bring unrestricted reserves into line with its stated policy over time. The additional role will be specifically focused on event planning and fundraising. Given the challenging economic conditions in the UK, the Trustees will continue to closely monitor reserves and, if necessary, curtail activities and expenditure if they feel the Charity is at risk of not being able to meet its core working capital requirements.

Investments

The Trustees review the arrangements for holding funds from time to time and adopts a cautious approach to investment, currently utilising an instant-access interest-bearing bank account for the deposit of surplus funds.

Financial review

The financial statements show a surplus for the year of £11,727 (2022: a surplus of £19,300).

Income for the year of £218,641 was £66,331 more than that recorded for 2022. £40,251 of this increase was attributable to the one-off impact of: (i) changing the accounting policy for income recognition and (ii) recognising donated facilities and services income for the current but not the prior reporting period. The balance of the increase was attributable to an increase in donations and grants received, as offset by a reduction in fundraising income.

Expenditure for the year of £206,914 was £73,904 more than that recorded for 2022, a variance that was largely explained by: (i) an inflation-led increase in staff costs in the current reporting period, (ii) an increase in grants awarded under the volunteer placements programme versus the prior reporting period and (iii) the expenses relating to the donated facilities and services referred to above.

The cash holdings of the Charity at 31 March 2023 totalled £116,946, a small reduction on the balance reported at 31 March 2022 of £119,939.

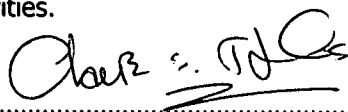
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Responsibilities of the Trustees (directors)

Company and charity law requires the Trustees (directors) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the balance sheet date and of its incoming resources and expenditures occurred for the financial year. In preparing those financial statements, the Trustees (directors) are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the 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.

The Trustees (directors) have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity 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 hence of taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
Claire Jenkins, Co-Chair

28 November 2023



.....
Seymour Lightman, Treasurer

28 November 2023

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Andrew Lee Jones Fund Limited (t/a Amicus)

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Charles Ssempijja FCA

NfP Accountants Ltd
3rd Floor
86-90 Paul Street
EC2A 4NE

29 November 2023

The Andrew Lee Jones Fund Limited (t/a Amicus)
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STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account) for the year-ended 31 March 2023

					Restated*
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
	Notes	£	£	£	£
Income:					
Donations	2	166,366	999	167,365	103,589
Grant income	3	4,000	20,000	24,000	16,953
Charitable activities	4	25,781	-	25,781	31,716
Investment income	5	182	-	182	-
Other	6	1,188	125	1,313	52
Total		197,517	21,124	218,641	152,310
Expenditure:					
Fundraising	7	9,837	-	9,837	6,746
Grants made		-	20,000	20,000	6,782
Other charitable activities	7	176,982	95	177,077	119,482
Total		186,819	20,095	206,914	133,010
Surplus for the period		10,698	1,029	11,727	19,300
Funds brought forward		119,266	50	119,316	100,016
Funds carried forward		129,964	1,079	131,043	119,316

The statement of financial activities includes all gains and losses recognised during the year.

All income and expenditure derived from continuing activities.

*Fundraising expenditure was increased by £6,171 from £575 to £6,746. Expenditure on other charitable activities was decreased by £6,153. The restatement related to the apportionment of support costs (see note 7) and the correction of a casting error of £18.

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Company registration number 02797826

BALANCE SHEET
As at 31 March 2023

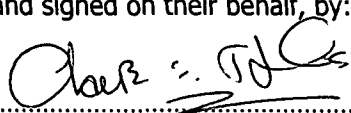
		2023	2022
		£	£
	Notes		
Fixed assets			
Tangible fixed assets	11	1,089	1,511
Current assets			
Debtors	12	15,625	-
Cash at bank and in hand		116,946	119,939
		<u>132,571</u>	<u>119,939</u>
Creditors: amounts falling due within one year	13	<u>(2,617)</u>	<u>(2,134)</u>
Net current assets		129,954	117,805
Net assets		<u>131,043</u>	<u>119,316</u>
Represented by:			
Funds	15		
Unrestricted		129,964	119,266
Restricted		<u>1,079</u>	<u>50</u>
		<u>131,043</u>	<u>119,316</u>


The Trustees consider that the company is entitled to exemption from the requirement for an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on 28 November 2023 and signed on their behalf, by:


 Claire Jenkins, Co-Chair


 Seymour Lightman, Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Andrew Lee Jones Fund Limited meets the definition of the public benefit entity under FRS 102.

(b) Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate cash resources to continue in operational existence for the foreseeable future. Therefore, these accounts have been prepared on the basis that the Charity continues to be a going concern.

(c) Incoming resources

All income received by the Charity is available for its general purposes, unless otherwise stated. Income is included in full in the statement of financial activities when any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable donations is recognised when received or when invoiced pursuant to a pledge agreement.

Member subscriptions are treated as gifts and recognised as received.

Grant income is recognised when the conditions for receipt have been complied with.

Income from running training sessions and seminars is recognised when the service has been provided.

Gift Aid is recognised when receivable, that is, when appropriate authorisation has been received by a donor to make a claim from HMRC.

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

(d) Income relating to donated services and facilities

Donated services and facilities are recognised as they are consumed at an amount that the Charity would pay in the open market for them.

The Trustees and the volunteers assisting the Charity provide all of their services free of charge without receiving any benefit. The monetary value of these services has not been included in the financial statements in accordance with the SORP.

(e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are subject to restrictions imposed by donors on how the funds can be spent.

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(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is more likely than not that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds

These comprise the costs of running promotional events designed to raise awareness and funds.

- Expenditure on charitable activities

These comprise the costs of running training sessions and seminars, producing the Charity's Journal and other materials used to promote the Charity and educate people on capital punishment issues.

Irrecoverable VAT is charged to the relevant expenditure account when it is incurred.

Grants made under the volunteer placement programme are recognised as expenditure when an award has been confirmed and any conditions set out in the grant agreement have been met.

Donated facilities and services are expensed as consumed at an amount equivalent to the income recognised (see 1d).

(g) Tangible fixed assets

Tangible fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of tangible fixed assets on a straight-line basis over their estimated useful economic lives as follows:

Asset category	Useful life
Computer equipment	4 years

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised when the Charity has a present obligation resulting from a past event that will more likely than not result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

(j) Pensions

The Charity contributes to a defined contribution pension scheme. Contributions are charged to the statement of financial activities in the year to which they relate.

(k) Judgements and key sources of estimation uncertainty

Amounts received from affiliate law firms and universities are deemed to be donations rather than income derived from exchange transactions. The Trustees believe this method of income recognition best reflects the nature of the relationship that exists between the Charity and its affiliates. Although affiliates do receive access to the Charity's casework, the Trustees' judgement is that the value of this access does not equal the value that the Charity receives from its affiliates in donations.

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There are no sources of estimation uncertainty at the reporting period-end date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(l) Financial instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(m) Amendment to incoming resources accounting policy

During the current reporting period, the Charity amended its incoming resources accounting policy in relation to income from affiliate donations and Gift Aid respectively. The Charity believes the amended policy better reflects the relevant requirements of the SORP. The amendments and their impact on the financial statements are set out as follows:

Affiliate donations from law firms and universities

Previously, these donations were recognised as received. Under the new accounting policy, they are recognised when invoiced pursuant to pledge agreements, that is, on an accruals basis.

The effect of the change in accounting policy in the current reporting period was to recognise income of £8,771 and a debtor balance of the same amount at the reporting period end that would otherwise not have been recognised.

The Charity does not believe the effect of applying this accounting policy to the prior reporting period would be material. Accordingly, it has not restated the prior reporting period. £4,000 relating to amounts invoiced in the prior reporting period was recognised in the current reporting period on a cash received basis.

Gift Aid

Previously Gift Aid was recognised on receipt from HM Revenue & Customs. Under the new accounting policy, Gift Aid is recognised on a receivable basis, that is, at the point a Gift Aid claim has been authorised by a donor.

The effect of the change in accounting policy in the current reporting period was to recognise income of £6,628 and a debtor balance of the same amount at the reporting period end that would otherwise not have been recognised.

The Charity does not believe that the effect of applying this accounting policy to the prior reporting period would be material. Accordingly, it has not restated the prior reporting period. Gift Aid of £3,545 relating to donations receivable in the prior reporting period was recognised in the current reporting period on a cash received basis.

(n) Recognition of donated facilities and services

The Charity incorrectly omitted the recognition of income from donated facilities and services, and the equal and opposite expense, from the prior reporting period's financial statements. Since the error has no bearing on the reported surplus or reserves for the prior reporting period, the Charity does not believe the error is material and therefore has chosen not to restate the prior reporting period. The income from, and equal and opposite expense related to, donated facilities and services in the current reporting period was £24,852.

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2 Income from donations

	2023			Restated 2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership fees	18,755	-	18,755	18,120
General donations	108,835	999	109,834	78,984
Donated facilities	4,800	-	4,800	-
Donated services	20,052	-	20,052	-
Gift Aid	13,924	-	13,924	6,485
	166,366	999	167,365	103,589

Restricted donations relate to donations that are restricted to the sole purpose of relieving the hardship of a former death row inmate. The general donations disclosed for the prior reporting period have been restated to include restricted donations of £1,832.

3 Income from grants

	2023			2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Kalisher Trust grants	4,000	20,000	24,000	6,000
Covid furlough grants	-	-	-	10,953
	4,000	20,000	24,000	16,953

4 Income from charitable activities

	2023	2022
	£	£
Promotional events	9,332	14,813
Book sales	321	365
Journal	609	-
Seminars and training	15,519	16,538
	25,781	31,716

5 Investment income

	2023	2022
	£	£
Bank interest	182	-
	182	-

All of the Charity's investment income arises from money held in an interest-bearing deposit account.

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6 Other income

	2023	2022
	£	£
Gain on exchange differences	185	52
Other*	1,128	-
	1,313	52

*Includes an amount of £528 relating to the correction of a bank account balance which had been understated by this amount at the prior period reporting end date. The bank account to which this balance relates was closed by the custodian bank without notice or due process in November 2021. The Charity has full entitlement to these funds, which amount to £4,691, and is currently working with the bank to ensure that they are returned. Trustees are in the process of reporting the matter to the Charity Commission and they also will utilise the complaints' services operated by the FCA and/or the Financial Ombudsman if the bank does not return Amicus' funds in a timely manner.

7 Analysis of expenditure on charitable activities

	2023			2022 (restated)		
	Direct £	Apportioned £	Total £	Direct £	Apportioned £	Total £
Fundraising	864	8,973	9,837	575	6,171	6,746
Other charitable activities						
Book sales	558	1,794	2,352	38	1,234	1,272
Journal production	1,644	7,178	8,822	2,194	4,937	7,131
Training and seminars	4,404	17,944	22,348	-	12,342	12,342
Fighting for justice on death row	-	143,555	143,555	-	98,737	98,737
	6,606	170,471	177,077	2,232	117,250	119,482

Support costs have been apportioned to the Charity's charitable activities. Please see note 8 for further detail. The 2022 comparatives have been restated to apportion support costs to all charitable activities rather than to just the one charitable activity 'Fighting for justice on death row'.

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8 Support costs

Support costs have been apportioned to the Charity's charitable activities on the basis of time spent by staff on those activities.

	2023	2022
	£	£
Staff costs	139,478	118,955
Office supplies	35	-
Bank charges	836	990
Depreciation	422	594
Governance (independent examiner's fee)	720	500
Travel and subsistence	8,236	311
Donated facilities and services	24,852	-
Bad debt expense	3,000	-
Other	1,865	2,071
	179,444	123,421

Apportioned as follows:

	2023	Restated 2022
	£	£
Fundraising	8,973	6,171
Other charitable activities:		
Book sales	1,794	1,234
Journal production	7,178	4,937
Training and seminars	17,944	12,342
Fighting for justice on death row	143,555	98,737
	170,471	117,250
	179,444	123,421

9 Staff costs

	2023	2022
	£	£
Wages and salaries	128,373	110,240
Social security	8,386	6,294
Pension costs	2,719	2,421
	139,478	118,955

No employees had employee benefits in excess of £60,000 in either period presented.

The key management personnel of the Charity comprised the Trustees and Executive Director. The total employee benefits received by the Executive Director were £59,821 (2022: £52,000). The Trustees did not receive any employee benefits in either period presented.

The average monthly headcount was 5 employees (2022: 4). The average monthly number of full-time equivalent employees during the year was 3 employees (2022: 3).

10 Taxation

The Charity is a registered charity and as such is entitled to certain tax exemptions on income from investments and surpluses on any trading activities carried on in the furtherance of the Charity's primary objectives.

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11 Tangible fixed assets

	Computer equipment £
Cost:	
As at 1 April 2022 and 31 March 2023	<u>2,374</u>
Depreciation:	
As at 1 April 2022	863
Charge for the year	<u>422</u>
As at 31 March 2023	<u>1,285</u>
Net book value:	
As at 1 April 2022	<u>1,511</u>
As at 31 March 2023	<u>1,089</u>

12 Debtors

	2023	2022
	£	£
Income receivable from affiliates	8,771	-
Tax recoverable on Gift Aid	6,628	-
Prepayments	226	-
	<u>15,625</u>	<u>-</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	883	1,134
Accruals	<u>1,734</u>	<u>1,000</u>
	<u>2,617</u>	<u>2,134</u>

14 Related party transactions

The Trustees and the Executive Director are deemed to be related parties of the Charity.

The Charity's Trustees did not receive any employee benefits in either of the periods presented. No expenses were incurred by the Trustees in the current or prior reporting period.

The employee benefits received by the Executive Director are disclosed in note 9.

No related parties nor any connected persons had a material or beneficial interest in any contract entered into by the Charity.

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15 Analysis of charitable funds

Analysis of funds movement

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds	119,266	197,517	(186,819)	129,964
Restricted Funds	50	21,124	(20,095)	1,079
	119,316	218,641	(206,914)	131,043

Analysis of movement in unrestricted funds – previous year (restated*):

	1 April 2021 £	Income £	Expenditure £	31 March 2022 £
Unrestricted funds	100,016	145,478	(126,228)	119,266
Restricted Funds	-	6,832	(6,782)	50
Total	100,016	152,310	(133,010)	119,316

*Kalisher grants income of £5,000 and related expenditure of £5,000 have been represented as restricted in the prior reporting period consistent with their treatment in the current reporting period.

16 Analysis of net assets between funds

2023

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	1,089	-	1,089
Net current assets	128,875	1,079	129,954
Net assets	129,964	1,079	131,043

2022

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	1,511	-	1,511
Net current assets	117,755	50	117,805
Net assets	119,266	50	119,316

17 Events occurring after the reporting period

There have been no events since the reporting period end date that are required to be adjusted for or disclosed.