

AMICUS

Annual Report & Financial Statements | For the year-ended 31 March 2024



Fighting for justice on death row

ANDREW LEE JONES

Andrew was born the seventh child out of 14 to a black share-cropping family. His life changed after his father's death, when the family was evicted. Andrew soon fell into petty crime; none of which involved violence.

In 1984, he was charged with the murder of his ex's daughter. Not only did the prosecutor strike-out all black potential jurors, she never informed Andrew's defense attorney (despite her obligation so to do) that a state psychiatrist had diagnosed him with psychosis. The all-white jury found Andrew guilty in a trial which lasted one day.

During the penalty phase, his court-appointed defense attorney failed to inform the jury that: Andrew had an IQ of 77 and had never progressed beyond the second grade at school; he suffered from organic brain damage; and he had become addicted to drugs as a teenager and had experienced psychotic episodes throughout his adult life. The lawyer did not even request funding for a defense mental health evaluation.

After this sentencing hearing, which lasted less than two hours, the jury duly sentenced him to death.

In 1991, the Board of Pardons met to hear final appeals for clemency. Andrew's family begged for his life and mental health experts testified. Finally, his 1984 attorney spoke on his behalf and apologised for not having given Andrew a fair defense. Less than five years out of law school, this lawyer had not been properly qualified to conduct capital trials. He had received the papers only a short time before the trial and he saw Andrew only occasionally beforehand. The Board, however, denied clemency.

On 22 July 1991, Andrew was executed. He was the last person in Louisiana to die by the electric chair. If Amicus' volunteers and caseworkers had been on hand to help, he might still be alive today.

The Andrew Lee Jones Fund Ltd (t/a Amicus) was founded in 1992 by Jane Officer, Andrew's LifeLines' penfriend.

Little could Andrew Lee Jones have known that his personal correspondence with Jane Officer over three decades ago would lead directly to what Amicus does today.

It was when she attended the Louisiana Board of Pardon's clemency hearing that Jane first learned the circumstances surrounding Andrew's trial and sentencing. She was shocked and horrified at what she saw and heard; the denial of the basic rights of fair legal representation and of equal justice under the law.

On the night of Andrew's death, when she was outside the prison during the execution, she had turned to Andrew's final appeal attorney and asked: *"What can be done?"*. His reply was simple and direct: *"Send us lawyers."*

Having promised him that she would never let his name be forgotten, Jane returned to the UK and, together with her co-founder, Sophie Garner, she founded Amicus with the mission to fight for justice for those facing the death penalty in the US who often, as a consequence of history, economy and race, are the most vulnerable in society.



Andrew Lee Jones, executed 1991

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Why we exist

“Founded in 1992 in memory of Andrew Lee Jones, Amicus fights for justice for those facing a death sentence in the US who are often, as a consequence of history, economy, and race, the most vulnerable in society.”

What we do



PLACEMENTS

Every year we train and place a number of volunteers with capital defense organisations across a number of states in the US. These attorneys generally are overworked and under-resourced; Amicus volunteers provide vital support, often carrying out work that could otherwise not be done.

We also operate a UK-based placement programme, providing opportunities for volunteers to be attached to Amicus’ office, working across a wide range of activities. These placements have enabled individual volunteers unable to travel to the US to get involved in the Charity’s work.

CASEWORK

Affiliate law firms and universities, and sometimes individual members, work remotely on live cases, often playing a direct role in helping to save a person from execution. The work includes, *inter alia*: research; summarising trial transcripts and mitigation records; and drafting motions and briefs.

Caseworkers also participate in essential large research projects. These projects often can lead to far-reaching and positive consequences for those facing the death penalty.

TRAINING

Amicus runs a comprehensive and internationally-recognised training programme, educating annually hundreds of UK lawyers and law students in a number of areas of US capital law, including, *inter alia*: capital defense law and procedure; legal research; evidence management; mitigation; and professional conduct.

We also provide bespoke training for our affiliate firms’ casework teams.

EVENTS & FUNDRAISING & STUDENT GROUPS

We hold both primarily awareness-raising events and fundraising events, which can range from lectures (often given by visiting capital defense law experts) to conferences, and from film screenings to yoga nights.

And, over the past few years we have developed a growing network of official Amicus student groups at universities across the UK, forming the foundation for the next generation of volunteers.

AMICUS JOURNAL & NEWSLETTER

We publish the leading capital punishment academic periodical, as well as a monthly topical newsletter.

2024 Highlights

We supported
directly
15
death penalty
cases

We provided
30
US legal
placements

We managed
1,000+
caseworkers

We worked in
11
US federal and
state courts



Message from our Executive Director

The 12 months to 31 March 2024 (our financial year under review) presented challenges for many charities with funding squeezes and rising costs. Despite these pressures, Amicus continued to enjoy support from many firms and individuals; we managed still to grow our programmes across all areas of our work.

We are hugely grateful for the physical office space and administrative support from Kingsley Napley LLP. Having this facility allowed our committed staff, and some volunteers, to remain working in a hybrid work pattern. We also have expanded our remote/virtual UK office volunteer programme. All of our volunteers benefit from structured training and education opportunities, and the flexible working model we offer means that some are able to work with us who would otherwise not be able to gain this experience.

Our partnerships with E-Discovery providers have been instrumental in processing the increasing volume of data in modern cases, saving months in work time. Diana Rescaldani, our Casework & Operations Manager, is leading the way in utilising this technology for capital cases, providing bespoke training and support for our cases within this platform for 100s of lawyers and volunteers. On behalf of the Charity, I spoke at the 'Future Lawyers Conference' this year on the impact of AI on charities such as Amicus, and the importance of support for charities in innovative technology.

Diana and I attended the 'California Capital Defender Conference' in Santa Clara, updating our best practice methodology, connecting with new speakers and presenters as well as having meetings with some of the US attorneys we work with.

Overall, during the year, we increased the level of support provided by our caseworkers for individual cases and for some key projects.

During the year, we placed 13 volunteers in the US in some of our 18 capital defense partner offices. We had two Kalisher bursaries granted to Amicus volunteers who were pursuing a career at the bar; allowing those in financial need to participate in Amicus placements and to benefit from the experience, as well as giving Amicus the benefit of a more diverse volunteer demographic. Many other grant makers have supported Amicus volunteers too; with special thanks to the Inns of Court who have supported a number of individuals on their placements.

The Amicus *Journal* remains a leading reporter on the death penalty, with two editions published during the year, both in hard copy and online versions, which were well subscribed. The *Journal's* editorial board has recruited leading UK civil rights barrister Leslie Thomas KC this year and seeks to expand again in the current financial year.



Finally, I should like to reiterate our thanks to all of our supporters for having made it possible for us to achieve so much in the year under review. **Margot Ravenscroft**,
Executive Director

Casework

Affiliates & Student clinics

Our casework programme continues to expand. During the year to 31 March 2024, 25 affiliate corporate law firms and seven university student clinics worked on live cases and projects for Amicus, leading to many 1,000s of pro bono hours donated by these volunteers. Amicus-led projects now are embedded in many of these supportive firms' individual pro bono programmes, both domestically and internationally.

Some key highlights for the year under review included: mass clemency petition work in Louisiana, working with numerous agencies; analysis work on a leading case challenging the application of Racial Justice Act law, with implications across the US; and involvement in two cases where the death penalty was removed.

The casework programme is an essential component of our fight for justice on death row and Amicus is extremely grateful to all of our casework volunteers for making this programme so productive and successful.

Separately, 14 active student groups across the UK put on numerous talks and events highlighting the key issues surrounding the death penalty as well as holding many fundraising events on Amicus' behalf, for which also we are very grateful.

Key metrics | 2024

1

Number of affiliate law firms

25

2

Caseworkers on cases and projects

1,000+

3

Individual members

1,039

4

Student clinics

7

5

Academic studies

3



Fundraising

During the year, we held various panel and educational events as well as lighter fundraising events. We were delighted to be able to resume holding our annual *Amicus Champions of Justice Awards* event in-person, with a successful ceremony during a gala dinner at the Inner Temple in November 2023.

A key Amicus objective is to raise awareness of the issues surrounding the application of the death penalty in the US, and of our work. But, we also hold events which focus primarily on raising funds so as to enable us to continue our work. In the next year, we will focus on generating a wider audience for our events and we will be increasing our attention on grant-making organisations who support our aims.

**Nitrogen Gas Inhalation:
Legal? Ethical? Torture?**
Panel event with world experts

Seeing the Bigger Picture
A series of movie showings
kindly hosted by eight of our
generous affiliate firms

**Royal Parks
Half Marathon**
Team Amicus
running for justice

**Champions of Justice Awards
Gala Dinner**
venue: Inner Temple Hall

Amicus Film Shorts
Irish Film Institute, Dublin
with Scott Sunbury

Drag Bingo
Some fundraisers
are pure fun!

Join the discussion!

UNITED NATIONS HUMAN RIGHTS OFFICE OF THE HIGH COMMISSIONER AMICUS theguardian

**NITROGEN GAS INHALATION:
LEGAL? ETHICAL?**
Wednesday 17 January, hosted by BCLP

AMICUS PRESENTS
A MOVIE NIGHT SERIES
SEEING THE BIGGER PICTURE
AUGUST - SEPTEMBER
LONDON & DUBLIN
Book your place, Watch for free
Donations encouraged

Amicus presents...
SPECIAL USA GUEST EVENT:
Death Penalty in Texas and the USA today -
Summary from the "Top Killer State" experts
from The University of Texas at Austin
15 MARCH AT 12:30 PM | THE CITY LAW SCHOOL

Prof. Raoul Schonemann
Clinical Professor and
Co-Director of Capital
Punishment Clinic

Prof. Thea Jane Posel
Clinical Instructor
at the Capital
Punishment Clinic

Prof. Jim Marcus
Clinical Professor and
Co-Director of Capital
Punishment Clinic



Education & Training

In addition to our regular panel of leading international experts in capital punishment, this financial year's bi-annual training featured: in Autumn 2023, leading lawyers and investigators from the Florida Public Defenders Office: and, in Spring 2024, professors and capital attorneys from the University of Texas, Austin.

We are indebted to Clyde & Co LLP and to Linklaters LLP for generously hosting our two formal training programmes during the year, allowing Amicus to train over 200 delegates on key death penalty issues.

Alongside these two programmes, the Charity provided bespoke training (both online and in person) for new casework projects, and we continued with refresher training for casework teams where requested.



Key metrics | 2024

1

Bi-annual training delegates
200+

2

Teams provided with bespoke training
75+

3

Bi-annual training income
£12,447

4

Direct training costs
£7,171



Financial review

The financial statements for the year-ended 31 March 2024 show a deficit of £29,834 (2023: a surplus of £11,727).

Income for the year of £343,190 was £124,459 more than that recorded in the prior year. This growth largely was attributable to an increase in the value of donated services and of fundraising activities, of £143,510 and £20,949 respectively, versus the prior year. These increases, however, were offset by: (i) a small year-on-year decline in donations (excluding affiliate donations, which increased slightly) and (ii) in training income together with (iii), the normalisation of Gift Aid income under the new accounting policy which had been implemented in the prior year.

The increase in the value of donated services related to the services provided by a legal professional, who was seconded to the Charity during the year from an affiliate UK law firm on a no-cost basis. The estimated market value of these services was £143,420. The increase in fundraising income was attributable to the resumption of holding in person the *Champions of Justice* annual ceremony during the year. The Trustees view the decline in general donations (excluding affiliate donations) to be cyclical in nature, attributable specifically to the effects of elevated inflation in the UK economy during the current and prior years.

Expenditure for the year of £373,024 was £166,100 more than that recorded in the prior year. £143,420 of this relates to accounting for the secondment referred to above. The delta of £22,680 largely is explained by: (i) an increase of £16,809 in the costs of fundraising, commensurate with the resumption of the in-person *Champions of Justice* event, and (ii) an increase in headcount for the year, which added approximately £24,000 to the payroll, partly offset by (iii) a reduction in travel and subsistence expenses and grants paid of £5,388 and £13,809 respectively.

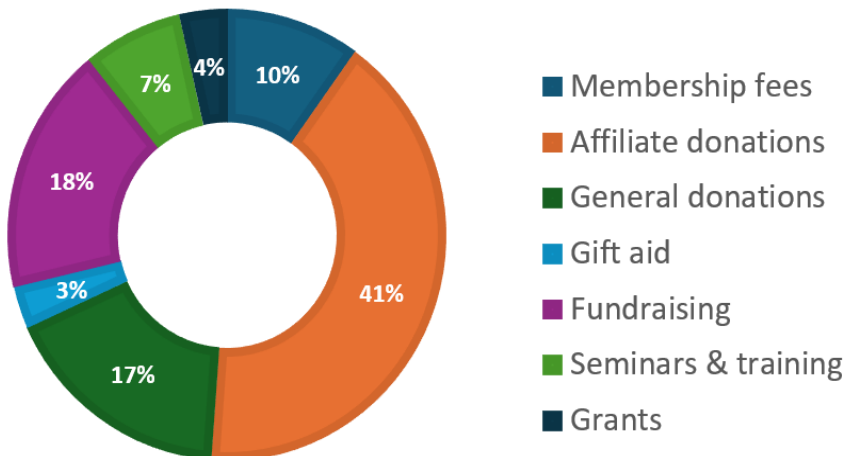


Investments

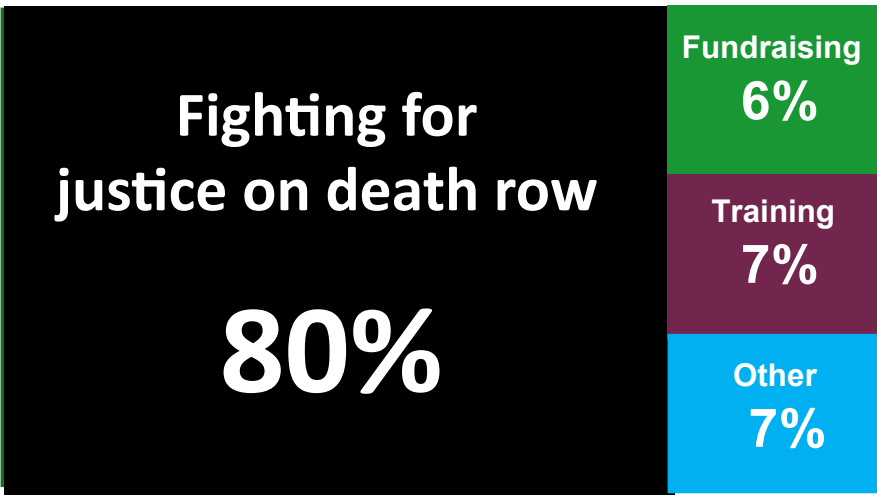
The Trustees review the arrangements for holding funds on a periodic basis and adopt a cautious approach to investment, currently utilising an instant-access interest-bearing bank account for the deposit of funds surplus to one month's running costs.

Key financials | 2024

Principal sources of cash-generative income



How our cash was spent

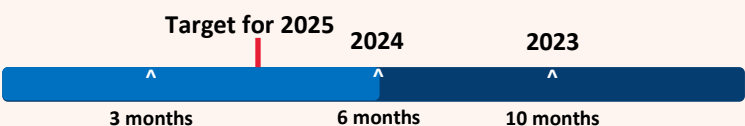


Cash	At 31 March 2024	Reserves
£88,417		£99,774

Reserves policy

The Trustees' policy for the unrestricted funds not committed or invested in tangible fixed assets held by the Charity ('adjusted unrestricted reserves') is that they should cover between three and six months' running costs. Adjusted unrestricted reserves as at 31 March 2024 of £99,774 (2023: £128,875) amounted to six months' running costs (2023: 10 months).

In the prior year, the Trustees had increased the staff headcount by one full-time equivalent, the cost of which brought unrestricted reserves into line with their stated policy. This role, which was specifically focused on event planning and fundraising, did not result in an expected increase in income from fundraising activities so they decided to remove this role, effective from the beginning of the following year. In light of the Charity's increased workload, however, the Trustees have authorised additional days worked by two existing part-time roles such that they expect the Charity's adjusted unrestricted reserves will continue to fall within the targeted range by March 2025.



Structure, Governance & Management

Constitution & governing documents

The Charity is a charitable company limited by guarantee and was incorporated, and registered as a charity, on 9 March 1993, with charity registration number 1019651 and company registration number 02797826.

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.

Governing body

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 in the table to the right.

Trustee recruitment & induction

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.

Applications for potential Trustees are obtained, *inter alia*, by placing adverts in relevant media, from which a shortlist is drawn up. Applicants are appointed after a rigorous interview process. When appointed, 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 duties and responsibilities. New members also sign a contract outlining their responsibilities and their commitment to abide by the Trustees Code of Conduct.

Public benefit

The Trustees review the Charity's aims, objectives and activities periodically so as to ensure they remain focused on the Charity's charitable objects.

The Trustees have had due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and 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.

Trustees

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

Joanne Cross	Co-Chair
Claire Jenkins	Co-Chair
Keith Boak	Trustee (appointed 30 June 2023)
Claire Butler	Trustee (appointed 19 December 2023)
Mandeep Gill	Trustee & Company Secretary (appointed 19 December 2023)
Hannah Gorman	Trustee
Maziar Jamnejad	Trustee (resigned 20 June 2023)
Seymour Lightman	Trustee & Treasurer
Rob Page	Trustee & Company Secretary (resigned 31 March 2024)
Ruth Taylor	Trustee (appointed 30 June 2023)

Delegation of day-to-day management

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

Patrons

Dr Jan Arriens, Founder, Lifelines	Jane Officer, Founder, Amicus
Rt Hon. Alistair Carmichael MP	Sister Helen Prejean
Peter Carter KC	Wilbert Rideau
Richard Dieter	David Rowntree
Sophie Garner	Sir Mark Rylance
Sunny Jacobs	Susan Sarandon
Claire van Kampen	Baroness Stern CBE
Prof. Julian Killingley	Nick Trenticosta
Prof. Robin Maher	



Jane Officer,
Patron & Founder



Sunny Jacobs,
Patron & Death Row Exoneree

Administrative information

Registered office

1 York Mansions
215 Earls Court Road
London
SW5 9AF

Operating address

The Old Game Centre
Petersfield Road
Liss
Hampshire
GU3 6AA

Independent Examiner

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

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Responsibilities of the Trustees

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.

Approval

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006. This report was approved by the Trustees on 18 December 2024.



Claire Jenkins, Chair



Seymour Lightman, Treasurer

Independent examiner's report

I report on the accounts for the year ended 31 March 2024, which are set out on pages 12 to 21.

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.



20 December 2024

Charles Ssempijja FCA

NfP Accountants Ltd

3rd Floor

86-90 Paul Street

London

EC2A 4NE

Statement of financial activities (including income and expenditure account)

For the year-ended 31 March 2024

£	Notes	2024			2023		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
Income:							
Donations	2	288,817	956	289,773	166,366	999	167,365
Grant income	3	1,000	5,000	6,000	4,000	20,000	24,000
Charitable activities	4	45,931	-	45,931	25,781	-	25,781
Investment income	5	1,517	-	1,517	182	-	182
Other	6	(4)	(27)	(31)	1,188	125	1,313
Total		337,261	5,929	343,190	197,517	21,124	218,641
Expenditure:							
Fundraising	7	(26,646)	-	(26,646)	(9,837)	-	(9,837)
Grants made		-	(6,191)	(6,191)	-	(20,000)	(20,000)
Other charitable activities	7	(340,138)	(49)	(340,187)	(176,982)	(95)	(177,077)
Total		(366,784)	(6,240)	(373,024)	(186,819)	(20,095)	(206,914)
(Deficit)/surplus for the period		(29,523)	(311)	(29,834)	10,698	1,029	11,727
Funds brought forward		129,964	1,079	131,043	119,266	50	119,316
Funds carried forward		100,441	768	101,209	129,964	1,079	131,043

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

All income and expenditure derived from continuing activities.

Balance sheet

At 31 March 2024

Company registration number: 02797826

£	Notes	2024	2023
Fixed assets			
Tangible fixed assets	11	667	1,089
Current assets			
Debtors	12	13,733	15,625
Cash at bank and in hand		88,417	116,946
		102,150	132,571
Creditors: amounts falling due within one year	13	(1,608)	(2,617)
Net current assets		100,542	129,954
Net assets		101,209	131,043
Represented by:			
Funds	15		
Unrestricted		100,441	129,964
Restricted		768	1,079
Total funds		101,209	131,043


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 were approved and authorised for issue by the Trustees on 19 December 2024 and signed on their behalf by:



Claire Jenkins, Chair



Seymour Lightman, Treasurer

Notes to the financial statements

1. Basis of preparation and principal accounting policies

(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') and the Companies Act 2006.

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

(b) Preparation of the financial statements 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 financial statements 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 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 related 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.

(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 to 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 1(d)).

(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) 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.

(l) Judgements

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 is not reciprocal to the value that the Charity receives from its affiliates in donations.

Notes to the financial statements (continued)

1. Basis of preparation and principal accounting policies (continued)

(l) Judgements (continued)

The Trustees do not consider pro bono services provided by affiliate law firms on active cases to be income on the basis that these services provide benefit directly to the Charity's beneficiaries and their legal representatives in the US.

(m) Key sources of estimation uncertainty

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.

Notes to the financial statements (continued)

2. Income from donations

£	2024			2023
	Unrestricted	Restricted	Total	Total
Membership fees	16,852	-	16,852	18,755
General donations ¹	98,214	956	99,170	109,834
Donated facilities	5,000	-	5,000	4,800
Donated services	163,562	-	163,562	20,052
Gift aid	5,189	-	5,189	13,924
	288,817	956	289,773	167,365

¹ Includes donations from affiliates of £70,100 (2023: £68,000).

Restricted donations relate to donations that are restricted to the sole purpose of relieving the hardship of a former death row inmate.

3. Income from grants

£	2024			2023
	Unrestricted	Restricted	Total	Total
Kalisher Trust	1,000	5,000	6,000	24,000

4. Income from charitable activities

£	2024	2023
Promotional events	30,281	9,332
Book and merchandise sales	2,945	321
Journal	258	609
Seminars and training	12,447	15,519
	45,931	25,781

5. Investment income

£	2024	2023
Bank interest	1,517	182
	1,517	182

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

Notes to the financial statements (continued)

6. Other income

£	2024	2023
Foreign exchange (losses)/gains attributable to USD-denominated income ¹	(31)	185
Other ²	-	1,128
	(31)	1,313

¹ Of which, a loss of £27 (2023: a gain of £125) related to restricted donations.

² Includes £528 relating to the correction of a bank account balance at the prior year-end. The bank account to which this balance relates was closed by the custodian bank without notice or due process in November 2021. The funds in this bank account were returned to the Charity after the year-end (please see note 17 for details).

7. Analysis of expenditure on charitable activities

£	2024			2023		
	Direct	Apportioned	Total	Direct	Apportioned	Total
Fundraising	16,857	9,789	26,646	864	8,973	9,837
Other charitable activities:						
Book and merchandise sales	1,595	1,958	3,553	558	1,794	2,352
Journal production	2,014	7,831	9,845	1,644	7,178	8,822
Training and seminars	7,171	19,578	26,749	4,404	17,944	22,348
Fighting for justice on death row	-	300,040	300,040	-	143,555	143,555
	10,780	329,407	340,187	6,606	170,471	177,077

Support costs have been apportioned to the Charity's charitable activities. Please see note 8 for further details.

Notes to the financial statements (continued)

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, except for the estimated market value of the services provided during the year by a legal professional who was seconded to the Charity from an affiliate UK law firm on a no-cost basis, which has been allocated in full to the 'Fight for justice on death row' charitable activity.

£	2024	2023
Staff costs (see note 9)	162,852	139,478
Office supplies	299	35
Bank charges	733	836
Depreciation	422	422
Governance (independent examiner's fee)	720	720
Travel and subsistence	2,848	8,236
Donated facilities and services ¹	168,562	24,852
Bad debt expense	180	3,000
Insurance	894	664
Digital applications	1,686	1,201
	339,196	179,444

¹ Including £143,420 (2023: £nil) relating to the seconded member of staff referred to above.

Apportioned as follows:

£	2024	2023
Fundraising	9,789	8,973
Other charitable activities:		
Book and merchandise sales	1,958	1,794
Journal production	7,831	7,178
Training and seminars	19,578	17,944
Fighting for justice on death row	300,040	143,555
	329,407	170,471
	339,196	179,444

Notes to the financial statements (continued)

9. Staff costs

£	2024	2023
Wages and salaries	150,128	128,373
Employer's national insurance	9,909	8,836
Pension costs	2,815	2,719
	162,852	139,478

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

The average monthly headcount was 6 employees (2023: 5). The average monthly number of full-time equivalent employees during the year was 4 employees (2023: 3).

The key management personnel of the Charity comprised the Trustees and Executive Director. The total employee benefits received by the Executive Director were £57,119 (2023: £59,821). The Trustees did not receive any employee benefits in either period presented.

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.

11. Tangible fixed assets

£	Computer equipment
Cost:	
At 1 April 2023 and 31 March 2024	2,374
Depreciation:	
As at 1 April 2023	1,285
Charge for the year	422
As at 31 March 2024	1,707
Net book value:	
At 1 April 2023	1,511
At 31 March 2024	667

12. Debtors

£	2024	2023
Income receivable from affiliates	8,650	8,771
Gift Aid receivable on eligible donations	4,860	6,628
Prepayments	223	226
	13,733	15,625

Notes to the financial statements (continued)

13. Creditors: amounts falling due within one year

£	2024	2023
Other creditors	888	883
Accruals	720	1,734
	1,608	2,617

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 reporting periods presented. Expenses totalling £1,237 (2023: £nil) were incurred by, and reimbursed to, three Trustees during the year. These expenses primarily related to travel costs incurred in the performance of the Trustees' duties, mainly the unpaid provision of training to volunteers on behalf of the Charity, alongside the repayment of items sourced cost-effectively on behalf of Amicus in order to generate funds for the Charity. The employee benefits received by the Executive Director are disclosed in note 9.

15. Analysis of charitable funds

£	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
Unrestricted funds	129,964	337,261	(366,784)	100,441
Restricted funds	1,079	5,929	(6,240)	768
	131,043	343,190	(373,024)	101,209

£	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

16. Analysis of net assets between funds

£	Unrestricted funds	Restricted funds	Total 2024
Tangible fixed assets	667	-	667
Net current assets	99,774	768	100,542
Net assets	100,441	768	101,209

£	Unrestricted funds	Restricted funds	Total 2023
Tangible fixed assets	1,089	-	1,089
Net current assets	128,875	1,079	129,954
Net assets	129,964	1,079	131,043

Notes to the financial statements (continued)

17. Events occurring after the reporting period

On 10 October 2024, the Charity recovered £4,691 from a bank that had closed one of the Charity's bank accounts without notice or due process in November 2021. The Charity believes it has a claim for interest foregone over the period during which it was unable to access these funds (despite multiple attempts to so do) and is working with the bank to ensure this matter is satisfactorily resolved.

In addition, the Charity notes that the same bank still owes the Charity a further \$744 held in a USD bank account, which also was closed without notice or due process in November 2021. The Charity has informed the Charity Commission of the situation.



Fighting for justice on death row

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Charity number: 1019651

Company number: 02797826