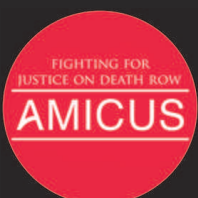


# AMICUS

Annual Report & Financial Statements | For the year-ended 31 March 2025

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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, Andrew was charged with the murder of his ex's daughter. Not only did the prosecutor strike-out all black potential jurors, she never informed his 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 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 in advance of 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.

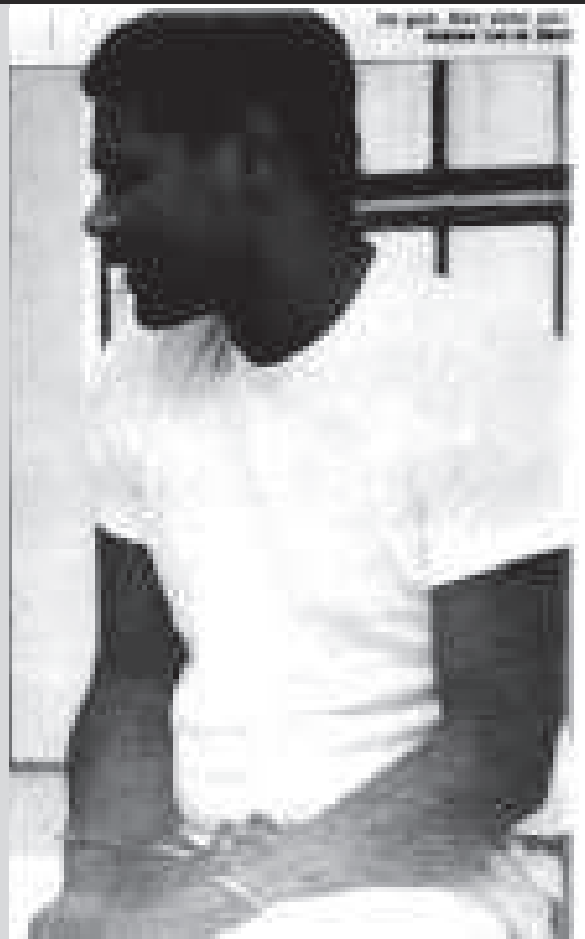
It was when she attended the Louisiana Board of Pardon's clemency hearing that Jane first learned the circumstances surrounding Andrew's trial and sentencing.

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.



# CONTENTS

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	Page
Andrew Lee Jones	IFC
Why we exist & What we do	2
Tustees report (including directors report)	3
2025 Highlights & Message from our Executive Director	3
Casework	4
Fundraising	5
Education & Training	6
Financial Review	7
Structure, Governance & Management	8
Administrative information	9
Responsibilities of the Trustees	10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14

## 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 often, as a consequence of history, economy, and race, are the most vulnerable in society.

## What we do

1

Provide  
frontline legal  
support for US  
defense teams

2

Educate and  
train lawyers  
on US death  
penalty law

3

Raise public  
awareness of  
capital  
punishment issues

### PLACEMENTS

Every year we train and place a number of volunteers with capital defense organisations across various states in the US. These defense 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 enable individual volunteers who cannot travel to the US still to be 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 law 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 to film screenings.

And, over the past few years we have developed a 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.

# TRUSTEES REPORT (including the Directors Report) FOR THE YEAR-ENDED 31 MARCH 2025

We managed  
**13**  
active death  
penalty cases &  
**4**  
empirical  
research projects

Working with  
**27**  
UK affiliate firms &  
**10**  
faculty-led  
student clinics

We trained  
**270+**  
lawyers & law  
students in US  
death penalty  
law

We supported  
**18**  
US capital  
defense  
partner offices  
via casework &  
placements

## Message from our Executive Director

The Amicus team has been outstanding in meeting the challenges this past financial year. During a period when I was out of action following major surgery, the team not only held the fort, but every team member continued to push Amicus forward with unwavering commitment and professionalism.

Our casework programme grew again in the year-ended 31 March 2025. We managed 13 active capital cases and four major empirical research projects, working alongside 27 different pro bono law firm teams. We also supported 10 university-based, faculty-led student clinics, ensuring that the learning and advocacy never stopped.

Our training programme continues to be a key strength. With expert contributions from attorneys and specialists across the globe, over 270 delegates took part in our core US death-penalty law training sessions this year. In addition, we delivered numerous tailored briefings for our casework teams, equipping them with the knowledge and skills they need to make a meaningful impact.

This year, we placed nine volunteers with some of our 18 US-based capital defense partner offices. We were also proud to see one of our volunteers receive a Kalisher Bursary, supporting their journey toward a career at the Bar. The Kalisher Trust plays a vital role in enabling those with financial need to participate in Amicus placements, as do all of the grant-makers who support our volunteers, broadening the diversity of our volunteer base and enriching the work that we do. We are grateful to them all, with particular thanks to the Inns of Court for their generous backing of several individuals.

One of the most moving and memorable moments of the year was our *Amicus Champions of Justice* Awards Night in November 2024, hosted at the historic Old Bailey. The evening featured a live performance from death row by Keith LaMar, which was both powerful and deeply emotional. It raised vital funds and shared a poignant message about justice and the fight for freedom.

Amicus was once again 'on tour', with visiting professors and attorneys from Texas and Georgia joining us to speak at a number of law firms and universities across the UK, helping to deepen understanding and engagement with our mission.

Our bi-annual *Amicus Journal* continues to deliver thoughtful, high-quality legal content. We were delighted to welcome US attorney and legal writer Furonda Brasfield to the editorial board, further strengthening the *Journal's* commitment to insightful and authoritative commentary.

Looking ahead, we aim to expand our international reach with new partnerships. We are determined to strengthen both new and existing partnerships to ensure that due process and fundamental human rights are upheld as we continue to support those facing the death penalty in the US.



Finally, I would like to reiterate our heartfelt thanks to all of our volunteers and supporters for having made it possible for us to achieve so much in this past year.

**Margot Ravenscroft**  
Executive Director



# Casework

Our casework programme has become the most significant element of our fight for justice on death row. The caseworkers whom we manage work on live cases and/or on academic studies and research projects which can lead directly to far-reaching and positive consequences for people facing execution in the US. Our caseworkers donated many 1,000s of pro bono hours in the year-ended 31 March 2025.

Once again, we grew the depth and breadth of this programme, increasing the number of affiliate corporate law firms and university student clinics.

Amicus-led projects now are embedded in many of our affiliate firms' individual pro bono programmes, both domestically and internationally, while universities are seeing the benefits for their students of them having the opportunity to work on our projects alongside their studies.

Amicus is extremely grateful to all of our casework volunteers; it is their hard work, commitment and support which make our programme so successful.

Some highlights in the year included, *inter alia*: a large clemency project; several pre-trial case support; and key litigation on Racial Justice Act issues in two States.

Separately, our Student Group network continued to host talks and to hold many fundraising events on Amicus' behalf, for which also we are very grateful.

## Key metrics | 2025

1	Number of affiliate law firms	27
2	Caseworkers on cases and projects	1,200+
3	Individual members	813
4	Student clinics	10
5	Academic studies/Research projects	4



# Fundraising

Amicus remains committed to raising awareness about the complex issues surrounding the application of the death penalty in the US. As such, we held a number of talks and panel events during the year.

Alongside our educational outreach, we also hosted engaging and occasionally light-hearted events, like our (now annual) drag bingo event, aimed at fundraising to support our mission.

One of the highlights of the year was our *Champions of Justice* event, held at the historic Old Bailey, featuring an unforgettable performance by Grammy Award-winning saxophonist Jean Toussaint and a powerful live vocal performance from death row by Keith LaMar.

A selection of  
Panel Discussions

Autumn & Spring Training

Drag Bingo

*Champions of Justice Awards*  
with jazz concert featuring Keith Lamar  
at the Old Bailey

Law firms & University talks  
from Texas and Georgia  
Capital Defense Teams

Volunteers' sponsored  
runs





# Education & Training

Leading lawyers and investigators from Georgia’s Metro Defenders Office (Autumn 2024) and professors and capital attorneys from the University of Texas, Austin (Spring 2025) joined our regular panel of leading international experts in capital punishment for this financial year’s bi-annual training.

We are very grateful to Clyde & Co LLP and to Linklaters LLP for generously hosting these two formal training programmes, enabling over 270 delegates to attend.

We continued to provide (online and in person) bespoke training for new casework projects along with refresher training for casework teams where requested.



## Key metrics | 2025

1

Teams provided with bespoke training

80+

3

Bi-annual training direct income \*

£16,369

2

Bi-annual training delegates

270+

4

Bi-annual training direct costs \*

£6,610

*\* Excluding income from bespoke training & seminars and central costs apportioned to all training & seminars*





# Financial review

The financial statements for the year-ended 31 March 2025 show a surplus of £35,476 (2024: a deficit of £29,834).

Income for the year of £286,573 was £56,617 less than the income reported in the prior year.

After, however, stripping out the impact of donated facilities and services (the prior year having been skewed by the market value of the services of the legal professional seconded to the Charity by an affiliate law firm), income increased by £67,895.

This like-for-like increase largely was attributable to donations from affiliate law firms, with both the average donation size and the number of affiliates increasing year-on-year.

The Charity also registered modest increases in income derived from its death penalty training, fundraising activities and grantors, partially offset by a modest decrease in individual member and general corporate donations.

Expenditure for the year of £251,097 was £121,927 less than that recorded in the prior year.

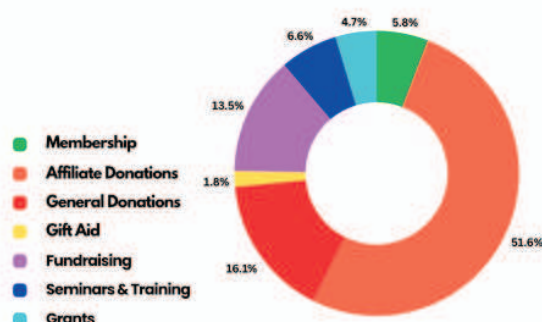
After stripping out the impact of donated facilities and services, expenditure increased by £2,585. This increase was largely attributable to a modest rise in employee benefits.

<b>Cash</b>	<b>At 31 March 2025</b>	<b>Reserves</b>
<b>£115,056</b>		<b>£131,440</b>

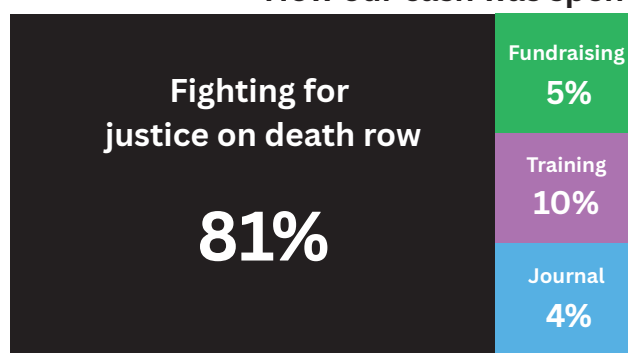
The Trustees review the arrangements for holding funds on a periodic basis and they adopt a cautious approach to investment, currently utilising an instant-access interest-bearing accounts for the deposit of funds surplus to one month's running costs.

## Key financials | 2025

Principal sources of cash-generative income



How our cash was spent



### 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 2025 of £131,440 (2024: £99,774) amounted to eight months' running costs (2024: six months).

In order to build further capacity to meet the growing demand for casework from affiliate law firms, the Trustees have approved an additional full-time caseworker role and, following a pay benchmarking exercise, one-off pay-rises for all staff. The Trustees believe these additional staffing costs, which take effect in the following financial year, will bring reserves into line with target.



# 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 it 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 of the Articles, 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 Trustees 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
Claire Butler	Trustee
Mandeep Gill	Trustee & Company Secretary
Hannah Gorman	Trustee
Seymour Lightman	Trustee & Treasurer
Ruth Taylor	Trustee

## 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
Prof. Julian Killingley	Susan Sarandon
Prof. Robin Maher	Baroness Stern CBE
	Nick Trenticosta

# Administrative information

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## 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

Colin Dadswell FCA FCCA DChA  
Caldine  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

## Bankers

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

**Website:** [www.amicus-alj.org](http://www.amicus-alj.org)  
**email:** [admin@amicus-alj.org](mailto:admin@amicus-alj.org)



# Responsibilities of the Trustees

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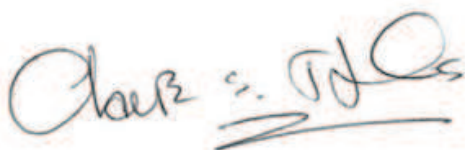
Company and charity law requires the Trustees (directors) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the balance sheet date and of its incoming resources and expenditures occurred for the financial year. In preparing 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 also are 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 also are 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 10 November 2025.



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**Claire Jenkins**, Chair



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**Seymour Lightman**, Treasurer

# Independent examiner's report

I report on the accounts for the year ended 31 March 2025, 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Date: 11<sup>th</sup> November 2025

Colin Dadswell FCA FCCA DChA

Caladine

Chartered Certified Accountants

Chantry House

22 Upperton Road

Eastbourne

East Sussex

BN21 1BF

# Statement of financial activities (including income and expenditure account)

For the year-ended 31 March 2025

		2025			2024		
£	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
<b>Income:</b>							
Donations	2	218,303	543	218,846	288,817	956	289,773
Grants Income	3	2,000	10,000	12,000	1,000	5,000	6,000
Charitable activities	4	54,180	-	54,180	45,931	-	45,931
Investment income	5	1,706	-	1,706	1,517	-	1,517
Other	6	(117)	(42)	(159)	(4)	(27)	(31)
<b>Total</b>	<b>6</b>	<b>276,072</b>	<b>10,501</b>	<b>286,573</b>	<b>337,261</b>	<b>5,929</b>	<b>343,190</b>
<b>Expenditure:</b>							
Fundraising	7	(24,341)	-	(24,341)	(26,646)	-	(26,646)
Grants to individuals		-	(6,431)	(6,431)	-	(6,191)	(6,191)
Other charitable activities	7	(220,325)	-	(220,325)	(340,138)	(49)	(340,187)
<b>Total</b>		<b>(244,666)</b>	<b>(6,431)</b>	<b>(251,097)</b>	<b>(366,784)</b>	<b>(6,240)</b>	<b>(373,024)</b>
<b>Surplus/(deficit) for the period</b>		<b>31,406</b>	<b>4,070</b>	<b>35,476</b>	<b>(29,523)</b>	<b>(311)</b>	<b>(29,834)</b>
Funds brought forward		100,441	768	101,209	129,964	1,079	131,043
Reserves transfer		(162)	162	-	-	-	-
<b>Total</b>		<b>131,685</b>	<b>5,000</b>	<b>136,685</b>	<b>100,441</b>	<b>768</b>	<b>101,209</b>

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

All income and expenditure derived from continuing activities.



# Balance sheet

Company registration number: 02797826

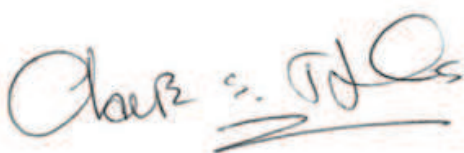
## For the year-ended 31 March 2025

£	Notes	2025	2024
<b>Fixed Assets</b>			
Tangible fixed assets	11	245	667
<b>Current assets</b>			
Debtors	12	26,713	13,733
Cash at bank and in hand		115,056	88,417
		141,769	102,150
<b>Creditors: amounts falling due within one year</b>	13	(5,329)	(1,608)
<b>Net current assets</b>		<b>136,440</b>	<b>100,542</b>
<b>Net assets</b>		<b>136,685</b>	<b>101,209</b>
<b>Represented by:</b>			
<b>Funds</b>	15		
Unrestricted		131,685	100,441
Restricted		5,000	768
<b>Total funds</b>		<b>136,685</b>	<b>101,209</b>

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 10 November 2025 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.

# Notes to the financial statements (continued)

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

### (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.

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

	2025			2024		
£	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Membership fees	15,743	-	15,743	16,852	-	16,852
General donations <sup>1</sup>	153,715	543	154,258	98,214	956	99,170
Donated facilities	5,800	-	5,800	5,000	-	5,000
Donated services	38,250	-	38,250	163,562	-	163,562
Gift aid	4,795	-	4,795	5,189	-	5,189
<b>Total</b>	<b>218,303</b>	<b>543</b>	<b>218,846</b>	<b>288,817</b>	<b>956</b>	<b>289,773</b>

<sup>1</sup>Includes donations from affiliates of £137,994 (2024: £70,100).

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

## 3. Income from grants

	2025			2024		
£	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
<b>Kalisher Trust</b>	<b>2,000</b>	<b>10,000</b>	<b>12,000</b>	<b>1,000</b>	<b>5,000</b>	<b>6,000</b>

## 4. Income from charitable activities

£	2025	2024
Promotional events	36,090	30,281
Book and merchandise sales	285	2,945
Journal	251	258
Seminars and training	17,554	12,447
	<b>54,180</b>	<b>45,931</b>

## 5. Investment income

£	2025	2024
Bank Interest	1,706	1,517
	<b>1,706</b>	<b>1,517</b>

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

£	2025	2024
Foreign exchange losses attributable to USD-denominated income <sup>1</sup>	(159)	(31)
	<b>(159)</b>	<b>(31)</b>

<sup>1</sup> Of which, a loss of £42 (2024: a loss of £27) related to restricted donations.

## 7. Analysis of expenditure on charitable activities

£	2025			2024		
	Direct	Apportioned	Total	Direct	Apportioned	Total
<b>Fundraising</b>	<b>13,297</b>	<b>11,044</b>	<b>24,341</b>	<b>16,857</b>	<b>9,789</b>	<b>26,646</b>
<b>Other charitable activities</b>						
Book and merchandise sales	328	-	328	1,595	1,958	3,553
Journal production	2,009	8,834	10,843	2,014	7,831	9,845
Training and seminars	8,179	22,085	30,264	7,171	19,578	26,749
Fighting for justice on death row	-	178,890	178,890	-	300,040	300,040
	<b>10,516</b>	<b>209,809</b>	<b>220,325</b>	<b>10,780</b>	<b>329,407</b>	<b>340,187</b>

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 prior year by a legal professional who was seconded to the Charity from an affiliate UK law firm on a no-cost basis, which was allocated in full to the 'Fight for justice on death row' charitable activity.

£	2025	2024
Staff costs (see note 9)	164,594	162,852
Office supplies	236	299
Bank charges	727	733
Depreciation	422	422
Governance (independent examiner's fee)	1,200	720
Travel and subsistence	3,682	2,848
Donated facilities and services	44,050	168,562
Bad debt expense	2,076	180
Insurance	974	894
Digital applications	2,892	1,686
	<b>220,853</b>	<b>339,196</b>

Apportioned as follows:

£	2025	2024
Fundraising	11,044	9,789
Other charitable activities:		
Book and merchandise sales	-	1,958
Journal production	8,834	7,831
Training and seminars	22,085	19,578
Fighting for justice on death row	178,890	300,040
	<b>209,809</b>	<b>329,407</b>
	<b>220,853</b>	<b>339,196</b>



# Notes to the financial statements (continued)

## 9. Staff Costs

£	2025	2024
Wages and salaries	151,562	150,128
Employer's national insurance	10,042	9,909
Pension costs	2,989	2,815
	<b>164,594</b>	<b>162,852</b>

One employee had employee benefits in excess of £60,000 in the current period presented.

The average monthly headcount was 5 employees (2024: 6). The average monthly number of full-time equivalent employees during the year was 4 employees (2024: 4).

The key management personnel of the Charity comprised the Trustees and Executive Director. The total employee benefits received by the Executive Director were £65,530 (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
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	<b>2,374</b>
<b>Depreciation:</b>	
As at 1 April 2024	1,707
Charge for the year	422
As at 31 March 2025	<b>2,129</b>
<b>Net book value:</b>	
At 1 April 2024	<b>667</b>
At 31 March 2025	<b>245</b>

## 12. Debtors

£	2025	2024
Income receivable from affiliates	21,822	8,650
Gift Aid receivable on eligible donations	4,651	4,860
Prepayments	240	223
	<b>26,713</b>	<b>13,733</b>

# Notes to the financial statements (continued)

## 13. Creditors: amounts falling due within one year

£	2025	2024
Other creditors	4,129	888
Accruals	1,200	720
	<b>5,329</b>	<b>1,608</b>

## 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 £134 (2024: £1,237) were incurred by, and reimbursed to, two Trustees during the year (2024: three Trustees). These expenses related to travel costs incurred in the performance of the Trustees' duties, including in the prior year for reimbursing a Trustee who travelled from the US to provide training at one of the Charity's training events. 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.

## 15. Analysis of charitable funds

£	Balance at 1 April 2024	Income	Expenditure	Transfer	Balance at 31 March 2025
Unrestricted funds	100,441	276,072	(244,666)	(162)	131,685
Restricted funds	768	10,501	(6,431)	162	5,000
	<b>101,209</b>	<b>286,573</b>	<b>(251,097)</b>	<b>-</b>	<b>136,685</b>

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

Restricted funds include specific donations for the provision of placement support to volunteers involved in the charitable work of the Charity.

# Notes to the financial statements (continued)

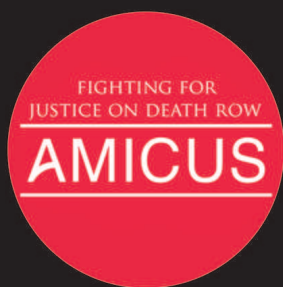
## 16. Analysis of net assets between funds

£	Unrestricted funds	Restricted funds	Total 2025
Tangible fixed assets	245	-	245
Net current assets	131,440	5,000	136,440
<b>Net assets</b>	<b>131,685</b>	<b>5,000</b>	<b>136,685</b>

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

## 17. Events occurring after the reporting period

After receiving written confirmation from the applicable bank on 24 October 2024, the Charity wrote off a USD-denominated bank account balance of \$744, which it had previously recorded in error. The corresponding expense of £576 has been reported as part of the bad-debt expense recognised in the year (see note 8).



Fighting for justice on death row

Charity number: 1019651



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